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THE

# Statutes at Large,

FROM

## MAGNA CHARTA,

TO THE END OF THE

### Eleventh Parliament of GREAT BRITAIN,

*Anno 1761.*

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CONTINUED.

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By DANBY PICKERING, of Gray's Inn, Esq.  
Reader of the Law Lecture to that Honourable Society.

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1807.

*Cum Privilegio.*

[REDACTED]

[REDACTED]

A. 48086

A  
TABLE  
OF ALL  
THE STATUTES

PASSED

In the FORTY-SIXTH YEAR of the Reign of his Majesty  
KING GEORGE III.

BEING

The Fourth Session of the Second Parliament of the United  
Kingdom of *Great Britain* and *Ireland*.

1795

PUBLICK GENERAL ACTS.

Cap. 1. **A**N act to empower the auditor of the Exchequer to constitute a trustee for the execution of the said office in the case therein mentioned.

Cap. 2. An act for continuing and granting to his Majesty certain duties upon malt in *Great Britain*, for the service of the year one thousand eight hundred and six.

Cap. 3. An act for continuing and granting to his Majesty a duty on pensions, offices, and personal estates, in *England*; and certain duties on sugar, malt, tobacco, and snuff in *Great Britain*, for the service of the year one thousand eight hundred and six.

Cap. 4. An act to enable his Majesty to grant a certain annuity to *Lady Viscountess Nelson*, in consideration of the eminent services performed by the late vice-admiral Lord Viscount *Nelson* to his Majesty and the publick.

Cap. 5. An act to enable his Majesty to grant a certain annuity to rear-admiral Sir *Richard Strachan* baronet, in consideration of the eminent services which he has rendered to his Majesty and the publick.

Cap. 6. An act for raising the sum of five millions, by loans or exchequer-bills, for the service of *Great Britain* for the year one thousand eight hundred and six.

Cap. 7.

## A TABLE of the STATUTES,

Cap. 7. An act to indemnify such persons in the United Kingdom as have omitted to qualify themselves for offices and employments; and for extending the times limited for those purposes respectively, until the twenty-fifth day of *December* one thousand eight hundred and six, and to permit such persons in *Great Britain* as have omitted to make and file affidavits of the execution of indentures of clerks to attornies and solicitors, to make and file the same on or before the first day of *Michaelmas* term one thousand eight hundred and six.

Cap. 8. An act for the regulation of his Majesty's royal marine forces while on shore.

Cap. 9. An act for allowing, until the signature of preliminary articles of peace, vessels employed in the *Greenland* whalerfishery to complete their full number of men at certain ports.

Cap. 10. An act for further continuing until the twenty-fifth day of *March* one thousand eight hundred and seven, an act passed in the forty-third year of his present Majesty, for discontinuing certain drawbacks and bounties on the exportation of sugar from *Great Britain*, and for allowing other drawbacks and bounties in lieu thereof.

Cap. 11. An act for allowing the exportation of corn and other articles for the use of his Majesty's forces and garrisons.

Cap. 12. An act to continue several acts for granting certain rates and duties, and allowing certain drawbacks and bounties, on goods, wares, and merchandize imported into and exported from *Ireland*; and for granting a duty upon malt and spirits made and distilled in *Ireland*, until the twenty-ninth day of *September* one thousand eight hundred and six; and for granting certain inland duties of excise and taxes in *Ireland*, until the twenty-fifth day of *March* one thousand eight hundred and seven.

Cap. 13. An act for settling and securing certain annuities on *Cuthbert Lord Collingwood*, and the several other persons therein described, in consideration of the signal and important service performed by the said *Cuthbert Lord Collingwood*, to his Majesty and the publick.

Cap. 14. An act to continue until the twenty-fifth day of *March* one thousand eight hundred and seven, and to amend several acts for regulating the drawbacks and bounties on the exportation of sugar from *Ireland*.

Cap. 15. An act for punishing mutiny and desertion; and for the better payment of the army and their quarters, within the United Kingdom, and the islands of *Jersey*, *Guernsey*, *Alderney*, *Sark*, and *Man*.

Cap. 16. An act to continue until the first day of *June* one thousand eight hundred and seven, and amend an act passed in the thirty-seventh year of his present Majesty, for carrying into execution the treaty of amity, commerce, and navigation, between his Majesty, and the United States of *America*.

Cap. 17. An act to permit, until the twenty-fifth day of *March* one thousand eight hundred and nine, the exportation  
to



to the United Kingdom, of wool from the *British* plantations in *America*.

Cap. 18. An act to continue until the twenty-fifth day of *March* one thousand eight hundred and seven, the operation of an act passed in the last session of parliament, to suspend proceedings in actions, prosecutions and proceedings, under certain acts relating to the woollen manufacture, and also under an act of Queen *Elizabeth*, so far as the same relates to certain persons employed or concerned in the said manufacture.

Cap. 19. An act for defraying the charge of the pay and cloathing of the militia in *Great Britain* for the year one thousand eight hundred and six.

Cap. 20. An act to continue until the twenty-fifth day of *March* one thousand eight hundred and seven, and amend so much of an act made in the thirty-ninth and fortieth years of his present Majesty, as grants certain allowances to adjutants and serjeant-majors of the militia of *England*, disembodied under an act of the same session of parliament.

Cap. 21. An act for making allowances in certain cases to subaltern officers of the militia in *Great Britain*, while disembodied.

Cap. 22. An act for defraying, until the twenty-fifth day of *March* one thousand eight hundred and seven, the charge of the pay and cloathing of the militia of *Ireland*; for holding courts-martial on serjeant-majors, serjeants, corporals, and drummers, for offences committed during the time such militia shall not be embodied; and for making allowances in certain cases to subaltern officers of the said militia during peace.

Cap. 23. An act to extend the provisions of an act passed in the forty-fourth year of the reign of his present Majesty, for enabling subjects of foreign states to enlist as soldiers in his Majesty's service; and to indemnify those who have advised his Majesty to land such soldiers in this kingdom.

Cap. 24. An act for further continuing, until the twenty-fifth day of *March* one thousand eight hundred and eight, an act made in the thirty-third year of the reign of his present Majesty, for rendering the payment of creditors more equal and expeditious in *Scotland*.

Cap. 25. An act for raising the sum of ten millions five hundred thousand pounds, by loans or exchequer-bills, for the service of *Great Britain* for the year one thousand eight hundred and six.

Cap. 26. An act for raising the sum of one million five hundred thousand pounds, by loans or exchequer-bills, for the service of *Great Britain* for the year one thousand eight hundred and six.

Cap. 27. An act for continuing, until the twenty-fifth day of *March* one thousand eight hundred and eleven, so much of an act made in the fifteenth and sixteenth years of his late Majesty, as relates to the landing of rum or spirits of the *British* sugar plantations before payment of the duties of excise.

Cap. 28.

## A TABLE of the STATUTES,

Cap. 28. An act to continue, until the twenty-fifth day of *March* one thousand eight hundred and thirteen, several laws relating to the transportation of felons, and other offenders to temporary places of confinement in *England* and *Scotland*.

Cap. 29. An act for reviving and continuing several laws of customs relating to the establishing courts of judicature in the island of *Newfoundland*; and to the prohibiting the exportation from, and permitting the importation to *Great Britain*, of corn; and for allowing the importation of other articles of provision, without payment of duty, until the twenty-fifth day of *March* one thousand eight hundred and nine; and for continuing several laws relating to the granting a bounty upon certain species of *British* and *Irish* linens exported from *Great Britain*, and taking off the duties on importation into *Great Britain* of foreign raw linen yarns made of flax; to the granting a bounty upon the importation into *Great Britain* of hemp, and rough and undressed flax, from his Majesty's colonies in *America*; and to the encouragement of the *Greenland* whale-fisheries; and for reviving and continuing several laws relating to the regulating the prices at which corn and grain may be exported from *Great Britain* to *Ireland*, and from *Ireland* to *Great Britain*; and to the admission to entry in *Great Britain* of oil and blubber of *Newfoundland*, taken by his Majesty's subjects carrying on the fishery from and residing in the said island; and for continuing an act of the twenty-third year of his present Majesty, for the more effectual encouragement of the manufactures of flax and cotton in *Great Britain*; and for reviving and continuing several laws relating to the permitting the importation into *Great Britain* of hides and other articles in foreign ships; and to the prohibiting the exportation from *Ireland* of corn or potatoes, or other provisions; and to the permitting the importation into *Ireland* of corn, fish, and provisions, without payment of duty, until the twenty-fifth day of *March* one thousand eight hundred and eight; and for reviving and continuing an act passed in the parliament of *Ireland*, in the twenty-fifth year of his present Majesty, for the encouragement of the flaxen and hempen manufactures of *Ireland*, until the twenty-fifth day of *March* one thousand eight hundred and twenty-seven; and for amending and further continuing an act made in the seventh year of his present Majesty, for the free importation into *Great Britain* of cochineal and indigo, until the twenty-fifth day of *March* one thousand eight hundred and nine.

Cap. 30. An act to authorise his Majesty, until the twenty-fifth day of *March* one thousand eight hundred and seven, to make regulations respecting the trade and commerce to and from the Cape of *Good Hope*.

Cap. 31. An act to continue until the twenty-fifth day of *March* one thousand eight hundred and seven, an act made in the forty-fourth year of his present Majesty, for empowering his Majesty to accept the services of such parts of his militia forces

forces in *Ireland* as might voluntarily offer themselves to be employed in *Great Britain*.

Cap. 32. An act to enable the commissioners of his Majesty's treasury of *Ireland* to issue treasury-bills on the credit of such aids or supplies as have been or shall be granted by parliament for the service of *Ireland* for the year one thousand eight hundred and six; and for making forth duplicates of treasury-bills lost or destroyed.

Cap. 33. An act for raising the sum of twenty millions by way of annuities.

Cap. 34. An act for further continuing, until the twenty-fifth day of *March* one thousand eight hundred and seven, an act made in the thirty-ninth year of his present Majesty, for the more effectual encouragement of the *British* fisheries.

Cap. 35. An act to revive and amend so much of an act made in the forty-third year of his present Majesty, for granting certain stamp-duties in *Ireland*, as provides for the exempting from the said duties, bank-notes and bank post-bills issued by the governor and company of the bank of *Ireland*.

Cap. 36. An act to repeal so much of an act of the last session of parliament, as charges a duty of three shillings upon certain tenements or dwelling-houses in *Ireland*.

Cap. 37. An act to declare the law with respect to witnesses refusing to answer.

Cap. 38. An act for repealing the several duties of customs upon tea imported into *Great Britain*, and granting a duty in lieu thereof; and for granting to his Majesty additional duties of excise on tea.

Cap. 39. An act for granting to his Majesty, until twelve months after the ratification of a definitive treaty of peace, additional duties of excise on tobacco and snuff.

Cap. 40. An act to enable his Majesty to grant a certain annuity to vice-admiral Sir *John Thomas Duckworth*, knight of the most honourable Order of the Bath, in consideration of the eminent services which he has rendered to his Majesty and the publick.

Cap. 41. An act for raising the sum of three millions by loans or exchequer-bills, for the service of *Great Britain* for the year one thousand eight hundred and six.

Cap. 42. An act for granting to his Majesty, during the present war, and for six months after the expiration thereof, by the ratification of a definitive treaty of peace, additional duties on certain goods, wares, and merchandize, imported into and exported from, or brought or carried coastwise within *Great Britain*.

Cap. 43. An act for granting to his Majesty certain stamp-duties on appraisements and on licences to appraisers in *Great Britain*.

Cap. 44. An act for carrying to the consolidated fund of *Great Britain*, the duties on wine granted by two acts of the forty-third and forty-fourth years of his present Majesty.

Cap. 45.

## A TABLE of the STATUTES,

Cap. 45. An act for the better regulation of the office of treasurer of the ordnance.

Cap. 46. An act for raising the sum of five hundred thousand pounds by treasury-bills, for the service of *Ireland*, for the year one thousand eight hundred and six.

Cap. 47. An act for raising a certain sum of money by way of annuities or debentures for the service of *Ireland*.

Cap. 48. An act for continuing an act made in this session of parliament, intituled, *An act for punishing mutiny and desertion, and for the better payment of the army and their quarters, within the United Kingdom, and the islands of Jersey, Guernsey, Alderney, Sark, and Man.*

Cap. 49. An act for encreasing the salaries of the judge of the court of admiralty in *Scotland*, and of the judges of the commissary court in *Edinburgh*.

Cap. 50. An act for extending the annuity granted to the Earl of *St. Vincent*, to the two next persons to whom the title of Viscount *St. Vincent* is limited.

Cap. 51. An act to repeal several acts passed in the forty-third and forty-fourth years respectively of his present Majesty's reign, for the raising and establishing an additional force for the defence of the realm.

Cap. 52. An act to prevent the importation of slaves, by any of his Majesty's subjects, into any islands, colonies, plantations, or territories belonging to any foreign sovereign, state, or power; and also to render more effectual a certain order, made by his Majesty in council on the fifteenth day of *August* one thousand eight hundred and five, for prohibiting the importation of slaves (except in certain cases), into any of the settlements, islands, colonies, or plantations on the continent of *America*, or in the *West Indies*, which have been surrendered to his Majesty's arms during the present war; and to prevent the fitting out of foreign slave-ships from *British* ports.

Cap. 53. An act for indemnifying all persons who have been concerned in advising, issuing, or carrying into execution any order or orders for permitting the importation and exportation of certain goods and commodities in foreign bottoms, into and out of his Majesty's *West-India* islands, and the colonies, settlements, and territories, which have been conquered by his Majesty's arms.

Cap. 54. An act for the more speedy trial of offences committed in distant parts upon the sea.

Cap. 55. An act to provide for the payment, at the bank of *Ireland*, of the interest on certain debentures now payable at the exchequer of *Ireland*; and also for altering the days of payment of the interest or dividends on certain annuities in *Ireland*.

Cap. 56. An act to amend an act of the last session of parliament for continuing and amending several acts for regulating and securing the collection of the duties on spirituous liquors distilled in *Ireland*, and the warehousing of such spirits for exportation.

Cap. 57. An act to amend an act made in the last session of parliament

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parliament for the collection of the malt-duties in *Ireland*, and regulating the trade of a maltster.

Cap. 58. An act for establishing certain regulations in the collection and management of his Majesty's revenues of customs, excise, and taxes, in *Ireland*.

Cap. 59. An act to regulate the packing of butter in *Ireland* for sale or exportation.

Cap. 60. An act for amending an act passed in *Ireland*, in the twenty-ninth year of King *George* the Second, intituled, *An act for amending and making more effectual, the several laws relating to the first-fruits payable out of ecclesiastical benefices in this kingdom; and for the better regulation and management of the charitable bequest of Doctor Hugh Boulter, late lord archbishop of Armagh, for augmenting the maintenance of poor clergy in this kingdom*, so far only as relates to the said charitable bequest.

Cap. 61. An act to authorise certain publick officers to send and receive letters and packets by the post, free from the duty of postage.

Cap. 62. An act for granting to his Majesty, until the twenty-ninth day of *September* one thousand eight hundred and six, certain duties on the importation, and to allow certain drawbacks and bounties on the exportation of certain sorts of iron, sugar, and tea into and from *Ireland*.

Cap. 63. An act to repeal several acts passed in the forty-third and forty-fourth years of his present Majesty, for raising and establishing an additional force in *Ireland* for the defence of the realm.

Cap. 64. An act to repeal the several duties under the care of the commissioners for managing the duties upon stamped vellum, parchment, and paper in *Ireland*, and to grant new and additional duties in lieu thereof; and to amend the laws relating to the stamp-duties in *Ireland*.

Cap. 65. An act for granting to his Majesty, during the present war, and until the sixth day of *April* next after the ratification of a definitive treaty of peace, further additional rates and duties in *Great Britain* on the rates and duties on profits arising from property, professions, trades, and offices; and for repealing an act passed in the forty-fifth year of his present Majesty, for repealing certain parts of an act made in the forty-third year of his present Majesty, for granting a contribution on the profits arising from property, professions, trades, and offices; and to consolidate and render more effectual the provisions for collecting the said duties.

Cap. 66. An act for punishing mutiny and desertion; and for the better payment of the army and their quarters.

Cap. 67. An act for granting to his Majesty certain duties upon malt and spirits made in *Ireland*.

Cap. 68. An act to continue until the twenty-fourth day of *June* one thousand eight hundred and seven, and amend an act made in the last session of parliament, for appointing commissioners to enquire and examine into any irregularities and abuses which

## A TABLE of the STATUTES,

which might have taken place in conducting and managing the paving, cleansing, and lighting the streets of *Dublin*.

Cap. 69. An act for making better provision for soldiers.

Cap. 70. An act to amend an act, made in the last session of parliament for regulating licences for the sale of spirituous liquors, wine, beer, ale, and cyder, by retail, in *Ireland*.

Cap. 71. An act to amend several acts for the encouragement of finding and working mines and minerals within *Ireland*.

Cap. 72. An act for enabling his Majesty to permit the importation and exportation of certain goods and commodities into, and from the port of *Road Harbour*, in the island of *Tortola*.

Cap. 73. An act for granting rates of postage on the conveyance of letters and packets to and from *Gibraltar* and the island of *Malta*.

Cap. 74. An act for permitting *Prussian* yarn to be imported in foreign ships, on payment of the like duties as if imported in *British* ships.

Cap. 75. An act for the better regulation of the office of receiver-general of the duties of excise in *England*.

Cap. 76. An act for the better regulation of the office of receiver-general of the stamp-duties in *England*.

Cap. 77. An act for continuing the encouragement of persons making discoveries for finding the longitude at sea, or other useful discoveries and improvements in navigation, and for making experiments relating thereto; and for discharging certain debts incurred by the commissioners of the longitude in carrying the acts relating thereto into execution.

Cap. 78. An act for granting to his Majesty an additional duty on the amount of the duties under the management of the commissioners for the affairs of taxes therein mentioned.

Cap. 79. An act to confirm an agreement entered into between the commissioners of his Majesty's treasury, and the most noble *Augustus Henry* duke of *Grafton*, in pursuance of an act of the forty-third year of his present Majesty.

Cap. 80. An act to provide for the more effectual examination of accounts of the expenditure of the publick money in the *West Indies*, and for the better discovery of frauds and abuses therein.

Cap. 81. An act for better encouraging the manufacture of thread-lace in *Great Britain*.

Cap. 82. An act for abolishing fees received by certain officers and other persons employed in the service of the customs, in the port of *London*; and for regulating the attendance of officers and others so employed.

Cap. 83. An act for the better regulation of the office of receiver-general of the post-office in *England*.

Cap. 84. An act to grant certain allowances out of the duties, under the management of the commissioners for the affairs of taxes, to persons in respect of the number of their children.

Cap. 85. An act for reviving and continuing until the twenty-fifth day of *March* one thousand eight hundred and thirteen, an act

act made in the forty-third year of his present Majesty, for regulating the manner in which the United Company of Merchants of *England* trading to the *East Indies* shall hire and take up ships for their regular service.

Cap. 86. An act for enabling his Majesty to grant the castle of *Norwich*, with the common gaol, castle-hull, and certain land adjacent thereto in the county of *Norfolk*, and for vesting the same in his Majesty's justices of the peace for the said county, for the use thereof; and for other purposes relating thereto.

Cap. 87. An act more effectually to regulate the collection of the duties on goods, wares, and merchandize imported or exported into or from *Ireland*; and the payment of bounties, allowances, and drawbacks thereon.

Cap. 88. An act to provide for the regulating and securing the collection of the duties on spirits distilled in *Ireland*, and the warehousing of such spirits for exportation.

Cap. 89. An act for consolidating and rendering more effectual the several acts for the purchase of buildings and further improvement of the streets and places near to *Westminster-Hall*, and the two houses of parliament.

Cap. 90. An act to enable his Majesty annually to train and exercise a proportion of his subjects in *England*, under certain regulations, and more effectually to provide for the defence of the realm.

Cap. 91. An act for the return of correct lists of persons liable to serve in the militia, under an act passed in the forty-second year of his present Majesty; and to suspend the ballot for the militia in *England* for two years.

Cap. 92. An act to amend three acts, made in the thirty-fifth, forty-first, and forty-second years of his present Majesty, relating to the conveyance of letters and packets by the post.

Cap. 93. An act to enable the lords commissioners of his Majesty's treasury to issue exchequer-bills, on the credit of such aids or supplies as have been or shall be granted by parliament for the service of *Great Britain* for the year one thousand eight hundred and six.

Cap. 94. An act to enable the commissioners for executing the office of lord high-treasurer of *Ireland*, to contract for the purchase of the duties of prisage and butlerage in *Ireland*.

Cap. 95. An act for the more effectually regulating and providing for the relief of the poor, and the management of infirmaries and hospitals in *Ireland*.

Cap. 96. An act to amend the laws respecting the accounting for money presented in *Ireland* for the making, repairing, widening, or fencing of publick roads, and the building and repairing of bridges, pipes, or gulleys.

Cap. 97. An act to permit the free interchange of every species of grain, between *Great Britain* and *Ireland*.

Cap. 98. An act for making additional and further provisions for the effectual performance of quarantine in *Great Britain*.

Cap. 99.

## A TABLE of the STATUTES,

Cap. 99. An act for allowing a bounty on the exportation of oil of vitriol made in *Great Britain*.

Cap. 100. An act to empower the commissioners and governors of the royal hospital for seamen at *Greenwich*, in the county of *Kent*, to make certain allowances to old, infirm, or wounded or disabled officers in the royal navy, and to provide a fund for the payment of such allowances, and for the increase of pensions to disabled seamen and marines.

Cap. 101. An act for improving the funds of the chest at *Greenwich*, and amending an act passed in the forty-third year of his present Majesty, relating to the said chest.

Cap. 102. An act for repealing the duties of excise on stills used for distilling or rectifying low wines or spirits for consumption in *Scotland*; on worts or wash made for extracting spirits; and on spirits made for consumption in *Scotland*; and for granting and securing other duties in lieu thereof; and for better securing the duties on foreign spirits and on malt.

Cap. 103. An act for allowing until the first day of *August* one thousand eight hundred and seven, the importation of certain fish from *Newfoundland*, and the coast of *Labrador*, and for granting a bounty thereon.

Cap. 104. An act for continuing, until the first day of *August* one thousand eight hundred and seven, an act of the last session of parliament, for allowing, under certain restrictions, the bringing a limited quantity of coals, culm, or cinders to *London* and *Westminster*, by inland navigation.

Cap. 105. An act to vest certain messuages, lands, tenements, and hereditaments, in trustees, for better securing his Majesty's docks, ships, and stores, at *Portsmouth*; and for extending the lines and works at *Dover*.

Cap. 106. 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*.

Cap. 107. An act for rectifying mistakes in the names of the commissioners appointed by an act made in the last session of parliament, intituled, *An act for appointing commissioners for putting into execution an act of this session of parliament, for continuing and granting to his Majesty a duty on pensions, offices, and personal estates in England, and certain duties on sugar, malt, tobacco, and snuff in Great Britain, for the service of the year one thousand eight hundred and five; and an act made in the thirty-eighth year of his present Majesty, for granting an aid to his Majesty by a land-tax, to be raised in Great Britain for the service of the year one thousand seven hundred and ninety-eight; and for appointing other commissioners, together with those named in the first mentioned act, to put in execution an act of this session of parliament, for continuing and granting to his Majesty a duty on pensions, offices, and personal estates in England, and certain duties on sugar, malt, tobacco, and snuff in Great Britain, for the service of the year*  
one



one thousand eight hundred and six, also the said act made in the thirty-eighth year of his present Majesty; and for indemnifying such persons as have acted as commissioners for executing the said acts.

Cap. 108. An act for the relief of certain insolvent debtors.

Cap. 109. An act for reducing the bounty payable on the exportation of refined sugar from *Great Britain*, and for allowing the like bounty on the exportation of sugar-candy, as is payable on refined sugar.

Cap. 110. An act for granting during the continuance of the present war, and until six months after the ratification of a definitive treaty of peace, an additional bounty on the exportation of the silk manufactures of *Great Britain*.

Cap. 111. An act for authorising his Majesty in council to allow, during the present war, and for six months after the ratification of a definitive treaty of peace, the importation and exportation of certain goods and commodities in neutral ships, into and from his Majesty's territories in the *West Indies* and continent of *South America*.

Cap. 112. An act to amend the laws of excise, so far as relates to prosecutions for penalties, to the counterfeiting the stamps on the wrappers of paper, and to the punishing persons guilty of perjury.

Cap. 113. An act to permit for and during the continuance of the present war, *French* wines to be imported from *Ireland* into *Great Britain* in bottles or flasks, under certain restrictions.

Cap. 114. An act to amend an act passed in the last session of parliament, for increasing the drawback on linens exported from *Great Britain* to the *West Indies*.

Cap. 115. An act to permit raisins, currants, and figs, to be exported from *Great Britain*, duty free.

Cap. 116. An act to allow certain articles to be exported from *Gibraltar* and *Malta* direct to his Majesty's colonies in *North America*, in return for *British American* fish.

Cap. 117. An act to permit until the first day of *January* one thousand eight hundred and nine, the importation of masts, yards, and bow-sprits, or of timber fit for naval purposes, from the *British* colonies in *North America*, duty free.

Cap. 118. An act to extend the time for purchasing the legal quays and warehouses in the port of *London*, and for authorising the lords commissioners of his Majesty's treasury to purchase *Somer's* and *Lyon's-Quays* in the said port.

Cap. 119. An act to prohibit for two years after the conclusion of the present session of parliament, any ships to clear out from any port of *Great Britain*, for the coast of *Africa*, for the purpose of taking on board negroes, unless such ships shall have been previously employed in the *African* trade, or contracted for, for that purpose.

Cap. 120. An act to continue several acts for granting certain rates and duties, and allowing certain drawbacks and bounties on goods, wares, and merchandize imported into and exported from *Ireland*,

## A TABLE of the STATUTES,

*Ireland*, until the fifth day of *July* one thousand eight hundred and seven; and several acts for granting duties upon malt and spirits made and distilled in *Ireland*, and for the better collection and security of the revenues of customs and excise in *Ireland*, and for preventing frauds therein, until the twenty-ninth day of *September* one thousand eight hundred and seven; and to amend several of the said acts.

Cap. 121. An act to repeal so much of an act, made in the first year of King *James* the Second, as prohibits the importation of gunpowder, arms, and utensils of war, from *Ireland*.

Cap. 122. An act to revive and amend an act made in the parliament of *Ireland*, for enabling the lord-lieutenant to appoint commissioners for enquiring into the several funds and revenues granted for the purposes of education, and into the state and conditions of all schools in *Ireland*.

Cap. 123. An act to amend several acts for the sale of his Majesty's quit-rents, crown, and other rents, and of certain lands forfeited and undisposed of in *Ireland*.

Cap. 124. An act to enable his Majesty to accept the services of volunteers from the militia of *Ireland*, under certain restrictions.

Cap. 125. An act for regulating the rank of officers in yeomanry and volunteer corps.

Cap. 126. An act for increasing the rates of subsistence to be paid to inn-keepers and others on quartering soldiers.

Cap. 127. An act to amend and extend the benefits of an act made in the thirty-fifth year of his present Majesty, to enable petty officers, seamen, and marines, serving in his Majesty's navy, to allot part of their wages or pay for the maintenance of their wives and families.

Cap. 128. An act for making provision for such masters in ordinary of the high court of Chancery, as from age or infirmity shall be desirous of resigning their offices with the approbation of the said court; and for augmenting the income of the masters in ordinary of the said court.

Cap. 129. An act to provide additional salaries to the present clerks in the office of the accountant-general of the high court of Chancery, and to provide additional clerks for the said office with salaries; and to make other payments in respect of the said office.

Cap. 130. An act for making compensation to the proprietors of such lands and hereditaments as have been purchased for better securing his Majesty's docks, ships, and stores at *Chatham*, and for the use of his Majesty's ordnance at *Woolwich* and *Woolwich*, in pursuance of an act made in the forty-fourth year of his present Majesty.

Cap. 131. An act for exonerating the estates of *Perceval Lewis* esquire, and *Marianne Lewis* spinster, in the parish of *Purley* in the county of *Surrey*, from the claims of his Majesty against the estate of *Edward Lewis* esquire, deceased.

Cap. 132. An act for erecting a light-house on the *Bill* or *Cape Rock*, on the Eastern coast of *Saxony*; and for enabling the commissioners of the Treasury to advance a certain sum of money

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out of the consolidated fund of *Great Britain*, towards that purpose.

Cap. 133. An act to amend an act passed in the forty-second year of his present Majesty, for consolidating the several acts passed for the redemption and sale of the land-tax, and to make further provision for exonerating small livings and charitable institutions from the land-tax.

Cap. 134. An act to provide for the security and expedition of the conveyance of letters by the post in *Ireland*.

Cap. 135. An act to amend the laws relating to bankrupts.

Cap. 136. An act to alter and amend two acts, made in the twenty-eighth and thirtieth years of his present Majesty, for limiting the number of persons to be carried on the outside of stage-coaches or other carriages, and regulating the conduct of the drivers and guards thereof.

Cap. 137. An act to extend the provisions of an act made in the forty-third year of his present Majesty, for permitting certain articles to be warehoused in *Great Britain*, to other articles not therein mentioned, and to alter the condition of the bond directed to be given by an act of the twenty-fourth year of his present Majesty, by the masters and owners of vessels and boats licensed by the Lords of the Admiralty.

Cap. 138. An act to repeal part of the excise countervailing duty on *Irish* hops imported; for granting an excise countervailing duty on the importation of *Irish* window-glass; and to exempt tiles made for the purpose of draining lands from the duties of excise.

Cap. 139. An act for altering and amending several laws relating to the duties of excise upon malt, until the twenty-fifth day of *March* one thousand eight hundred and seven.

Cap. 140. An act to amend two acts, passed in the forty-second year of his present Majesty, relating to the militia of *England* and *Scotland*, respectively as to the pay of the officers and men of the said militia.

Cap. 141. An act for making more effectual provision for the more speedy and regular examination and audit of the publick accounts of this kingdom.

Cap. 142. An act for the better regulation of the office of surveyor-general of woods and forests.

Cap. 143. An act for enquiring into the state of *Windsor Forest* in the county of *Berks*, and for ascertaining the boundaries of the said forest, and of the lands of the crown within the same.

Cap. 144. An act to repeal an act passed in the forty-fourth year of his present Majesty, intituled, *An act to alter, amend, and render more effectual an act, passed in the present session of parliament, intituled, 'An act for establishing and maintaining a permanent additional force for the defence of the realm, and to provide for augmenting his Majesty's regular forces, and for the gradual reduction of the militia of England, so far as the same relates to the city of London.'*

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Cap. 145. An act for enabling his Majesty to settle annuities on certain branches of the Royal Family.

Cap. 146. An act for settling and securing a certain annuity on the Earl *Nelson* and the heirs male of his body, and such other persons to whom the title of Earl *Nelson* may descend; and for granting a sum of money to purchase an estate to accompany the said title; and also, for granting a sum of money for the use of the sisters of the late vice-admiral Viscount *Nelson*, in consideration of the eminent and signal services performed by the said late Viscount *Nelson* to his Majesty and the publick.

Cap. 147. An act to enable his Majesty to continue a certain annuity to *George* now Lord *Rodney*, grandson of *George Brydges* Lord *Rodney*, in consideration of the eminent services rendered to his Majesty and the publick by the said *George Brydges* Lord *Rodney*.

Cap. 148. An act for granting to his Majesty a sum of money to be raised by lotteries.

Cap. 149. An act for granting to his Majesty a certain sum of money out of the consolidated fund of *Great Britain* for the year one thousand eight hundred and six; and for further appropriating the supplies granted in this session of parliament.

Cap. 150. An act for the better regulation of the office of receiver-general of the duties of customs in *Great Britain*.

Cap. 151. An act to enable his Majesty to grant new leases on former rents for the benefit of charitable institutions, or augmentation of ecclesiastical corporations.

Cap. 152. An act to stay, until forty days after the commencement of the next session of parliament, proceedings in actions, prosecutions, or informations under an act made in the second year of King *James* the First, intituled, *An act concerning tanners, curriers, shoemakers, and other artificers, occupying the cutting of leather*, so far as relates to the buying of oak-bark and rough hides and calves' skins in the hair.

Cap. 153. An act for the preservation of the publick harbour of the United Kingdom.

Cap. 154. An act for taking down the present building in which the treasury-chambers and offices of the court of Exchequer in *Scotland* were situated, and erecting new buildings in lieu thereof.

Cap. 155. An act for applying certain balances arising from the forfeited estates in *Scotland*, towards making canals, harbours and other publick works there.

Cap. 156. An act for appropriating certain balances arising from the forfeited estates in *Scotland* to the use of the *British* fisheries, and the erecting a lunatic asylum at *Edinburgh*, and the payment of the officers of the late board of annexed estates, *Scotland*.

Cap. 157. An act for more effectually carrying into execution the purposes of an act made in the thirty-ninth and fortieth years of his present Majesty, to give further time for the payment, on the conditions therein mentioned, of instalments,

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certain loans advanced to the house of *Alexander Houstoun* and company, to *Charles Ashwell* esquire, and to *William Johnstone* esquire, being persons connected with and trading to the islands of *Grenada* and *Saint Vincent*, so far as relates to the real and personal estates of *William Mac Dowall*, *James Mac Dowall*, and *Robert Houstoun Rae*, in the *West Indies* and elsewhere, except in *Scotland*.

Cap. 158. An act for more effectually carrying into execution the purposes of an act made in the thirty-ninth and fortieth years of his present Majesty, to give further time for the payment, on the conditions therein mentioned, of instalments on certain loans advanced to the house of *Alexander Houstoun* and company, to *Charles Ashwell* esquire, and to *William Johnstone* esquire, being persons connected with and trading to the islands of *Grenada* and *Saint Vincent*, so far as relates to the real and personal estates of *William Mac Dowall*, *James Mac Dowall*, and *Robert Houston Rae*, esquires, in *Scotland*.

## LOCAL AND PERSONAL ACTS,

### TO BE JUDICIALLY NOTICED.

1. FOR altering and amending an act, passed in the twelfth year of his present Majesty, intituled, *An act for lighting such part of the town of Islington, as lies in the parish of Saint Mary, Islington, in the county of Middlesex, and for establishing a regular nightly watch therein*; and for removing and preventing nuisances within the said town and parish.

2. For making and maintaining a road from *Great Bridgewater street*, in *Manchester*, across the river *Irwell*, through *Salford* to *Eccles*, in the county palatine of *Lancaster*, and several branches of road to communicate therewith.

3. To enable the justices of the peace for the west-riding of the county of *York*, to provide convenient court-houses for holding the general quarter-sessions of the peace within the said riding.

4. For taking down and rebuilding the body of the parish-church of *Chertsey*, in the county of *Surrey*, and for repairing the tower thereof, and building a vestry-room near or adjoining to the said church.

5. For enlarging the term and powers of two acts, of the fourth and twenty-fifth years of his present Majesty, so far as relate to the road from the south end of the town of *Rotherham*, in the county of *York*, to the present turnpike-road near *Pleasley*, in the county of *Derby*.

6. For enlarging the term and powers of two acts, of the fourth and twenty-fifth years of his present Majesty, for amending and widening the road from *Tinsley*, in the county of *York*, to the town of *Doncaster*, in the said county.

7. For continuing the term, and altering the powers, of three

## A TABLE of the STATUTES,

three acts, passed in the thirty-second year of his late Majesty, and in the fourteenth and twentieth years of his present Majesty, for repairing the road from *Wetherby* to *Grassington*, in the county of *York*, so far as the said acts relate to the road from *Knarborough* to the junction of the road from *Ripon* to *Pately-Bridge*.

8. For continuing the term, and altering and enlarging the powers of two acts, of the fourth and twenty-fifth years of his present Majesty, for repairing the roads leading from the *Buck's Head* at *Watling-Street*, and other roads therein mentioned, in the county of *Salop*; and for making a new branch of road adjoining or near to the said roads.

9. For inclosing lands in the parish of *Wymondham*, in the county of *Norfolk*.

10. For inclosing lands in the parish of *East-Ruston*, in the county of *Norfolk*.

11. For inclosing lands in the parish of *Besthorpe*, in the county of *Norfolk*.

12. To enable the *Huddersfield* canal-company to raise a further sum of money for the discharge of their debts, and to finish and complete the *Huddersfield* canal, and for amending the several acts passed for making and maintaining the said canal.

13. For making and maintaining a road from the town of *Huddersfield*, in the west-riding of the county of *York*, to a place called *New-Hey*, in the parish of *Rochdale*, in the county palatine of *Lancaster*, and for making and maintaining certain branches of road to communicate therewith.

14. To continue and amend two acts, passed in the fifth and twenty-sixth years of his present Majesty, for repairing several roads leading from *Lymington*, in the county of *Southampton* and for amending and widening the road to *Wilverley-Post*, in the *New Forest*.

15. For continuing the term, and altering and enlarging the powers of two acts, passed in the fourth and twenty-fifth years of his present Majesty, for repairing and widening several roads leading from *Callington* in the county of *Cornwall*.

16. For enabling the trustees for executing an act, passed in the thirty-eighth year of his present Majesty, intituled, *act for rebuilding the workhouse of the parish of Saint Sepulchre, the city of London, and for the better relief and employment of poor in the said parish*, to raise a further sum of money for completing the purposes of the said act.

17. For making and maintaining a road from *Millbridge Cleckheaton*, in the parish of *Birstall*, all in the west-riding of the county of *York*.

18. For continuing the term, and altering and enlarging the powers, of so much of two acts, passed in the fifth and twenty-sixth years of his present Majesty, for repairing the road from *Bawtry Bridge*, in the county of *Nottingham*, to *Hainton*, in the county of *Lincoln*, and other roads therein mentioned, as recited in the first and second districts of roads therein described.

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19. For the regulation of the oyster, sole, and salmon-fisheries, within the harbour of *Milford*, in the county of *Pembroke*, and the rivers running into the said harbour.

20. For enabling the company of proprietors of the *Rochdale* canal more effectually to provide for the discharge of their debts, and to amend the several acts passed for making and maintaining the said canal.

21. For amending, altering, and enlarging the powers of an act, passed in the forty-third year of his present Majesty, for paving, and otherwise improving the borough of *King's Lynn*, in the county of *Norfolk*.

22. For regulating the charities of *John West* of *London*, gentleman, and *Frances* his wife, both deceased.

23. For inclosing lands in the parish of *Martock*, in the county of *Somerset*.

24. For inclosing lands in the parish of *Little Snoring*, in the county of *Norfolk*.

25. For inclosing lands in the township of *Scotforth*, in the parish of *Lancaster*, in the county palatine of *Lancaster*.

26. For amending, altering, and enlarging the powers of several acts, passed for paving, pitching, cleansing, and lighting the streets and other places within the city of *Bristol* and liberties thereof.

27. For better supplying the inhabitants of the town and township of *Colne*, in the county palatine of *Lancaster*, with water.

28. To continue and amend an act, made in the twenty-fifth year of his present Majesty, for repairing the roads leading from *Lutterworth-Hand*, on the *Watling-Street* road, through *Churchover*, *Brownover*, *Newbold-upon-Avon*, *Rugby* and *Bilton*, in the county of *Warwick*, to the turnpike-road between *Dunchurch* and *Hillmorton*, in the said county.

29. To extend the provisions of so much of an act, passed in the thirty-ninth and fortieth years of his present Majesty, as relates to repairing certain turnpike-roads in the county of *Aberdeen*, to other roads within the said county.

30. To continue the term, and enlarge the powers of two acts, passed in the fifth and twenty-fourth years of his present Majesty, for repairing and widening the road from *Alford* to *Boston*, and from thence to *Cowbridge*, in the county of *Lincoln*.

31. To enable the justices of the peace for the county of *York* to provide a convenient house, with suitable accommodations, for his Majesty's judges of the assizes of the said county.

32. For more effectually preventing frauds and abuses in the measurement and delivery of coals, within the several parishes lying between the parishes of *Egham* and *Rotherhithe*, both inclusive, in the county of *Surrey*.

33. For altering and enlarging the powers of several acts, made in the fifth and twenty-fifth years of King *George* the Second, and in the third, eighteenth, and forty-first years of his present

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present Majesty, for enlarging the pier and harbour of *Scarborough*, in the county of *York*.

34. For erecting a pier and other works, for the improvement of the harbour of *Porthdinleyn*, in *Carnarvon Bay*, in the county of *Carnarvon*.

35. To alter and amend an act, passed in the forty-third year of his present Majesty, intituled, *An act for improving and rendering more commodious the port and harbour of Bristol*, and for extending the powers and provisions of the said act.

36. For amending an act, passed in the eleventh year of his present Majesty, intituled, *An act for cleansing and lighting the streets of the town of South Leith, the territory of Saint Anthony's and Yardheads, thereunto adjoining, and for supplying the several parts thereof with fresh water*, and for the better regulating the police of the said town and territory, and of the town of *North Leith*, *Coalhill* and *Citadel*, and for other purposes therein mentioned relating thereto.

37. For the more speedy and easy recovery of small debts in the town and borough of *Grimsbj*, and the liberties thereof, and in the several parishes and places therein mentioned, in the county of *Lincoln*.

38. For building a new gaol for the county of the city of *Cork*, and for supplying the said gaol with water.

39. For better repairing the streets, lanes, and passages within the city of *Exeter*, and county of the said city, and for amending an act passed in the first year of his present Majesty intituled, *An act for enlightening the streets within the city of Exeter and suburbs thereof*, and for the better regulation of the watch within the said city and county, and for otherwise improving the same.

40. For amending, and rendering more effectual an act passed in the thirty-second year of his present Majesty, better paving, cleansing, and otherwise improving the borough of *Boston*, in the county of *Lincoln*.

41. For amending and rendering more effectual an act, passed in the sixteenth year of his present Majesty, for lighting, watching the streets, lanes, and other publick passages and places within the borough of *Boston*, in the county of *Lincoln*, and removing and preventing nuisances therein.

42. For paving, cleansing, lighting, watching, and regulating the streets, lanes, and other publick passages and places within the city of *Litchfield*, and the suburbs thereof.

43. For paving, lighting, cleansing, watching, repairing, improving the roads, streets, lanes, and other publick passages and places within the borough of *Lewes*, in the county of *Sussex*, and for removing and preventing nuisances and encroachments therein.

44. For the more effectual relief and employment of the poor in the parishes of *Buxton*, *Hevingham*, *Marsham*, *Stratton*, *Silless*, *Swanton-Abbott*, *Burgh next Aylsham*, *Skepton*, *Brampton Oxnead*, in the county of *Norfolk*.



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45. For taking down and rebuilding the bridge across the river *Severn*, at *Gloucester*, called *The Westgate-Bridge*, and for opening convenient avenues thereto.

46. For repealing two acts, passed in the second and twenty-fourth years of his present Majesty, for repairing the road from *Gosham*, in the county of *Southampton*, to the city of *Chichester*, and for more effectually repairing the said road.

47. For enlarging the term and powers of an act, passed in the twentieth year of his present Majesty, for more effectually repairing the roads from *Warwick* to *Paddle-Brook*, and from *Warwick* to *Stratford-upon-Avon*, in the counties of *Warwick* and *Worcester*, and for repealing the laws then in force relating to the said roads.

48. For more effectually repairing and amending certain roads in the counties of *Roxburgh* and *Berwick*, and for better regulating the statute-labour, and making and repairing the high roads and bridges in the said county of *Roxburgh*.

49. For continuing the term, and altering and enlarging the powers, of two acts, passed in the second and seventeenth years of his present Majesty, for repairing the road leading from the turnpike-road on *Farrand's Common*, through *Holt* and *Melksham*, to *Homán's-Stile*, in the parish of *Lacock*, in the county of *Wilts*.

50. For more effectually repairing, widening, and improving the roads from the city of *Gloucester* to the top of *Birdlip-Hill*, and from the foot of the said hill to the top of *Crickley-Hill*, in the county of *Gloucester*.

51. To continue the term, and enlarge the powers of two acts, passed in the fourth and twenty-fifth years of his present Majesty, for repairing and widening the roads from the *High Bridge* in *Spalding* to a certain place called *Tydd-Goat*, in the county of *Lincoln*, and from *Sutton Saint Mary's* to *Sutton Wash*, in the said county.

52. For continuing the term, and altering and enlarging the powers of an act, passed in the twenty-sixth year of his present Majesty, for amending and widening several roads leading from and through the town of *Wiveliscombe*, in the county of *Somerset*, and other roads therein mentioned, and for amending and widening certain other roads adjoining thereto.

53. For amending, and keeping in repair, the road leading from the guide-post at the top of *Stanwix-Bank*, near the city of *Carlisle*, to *Westlinton-Bridge*, in the county of *Cumberland*.

54. To enable the duchess dowager of *Dorset*, or other the guardians for the time being of the infant children of the most noble *John Frederick* late duke of *Dorset*, to execute leases for long terms of years, and to execute conveyances of lands within the manor of *Bexhill*, otherwise *Beckesley*, in the county of *Sussex*, for working mines and other substances within or under the same, and for other the purposes within mentioned.

55. For vesting certain undivided parts or shares, devised by the will of *Hannah Bedford* widow, of and in several estates in  
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the counties of *Cornwall* and *Devon*, in trustees, to be sold, and for investing the clear purchase-monies, under the direction of the high court of Chancery, in other estates to be settled in lieu thereof, and to the same uses.

56. For effecting an exchange between Sir *Edmund Cradock Hartopp* baronet, and *Edward Hartopp Wigley* esquire, of estate in the county of *Leicester*.

57. For inclosing lands in the manor of *Lambeth*, in the county of *Surrey*.

58. For maintaining a wooden bridge over the river *Clyde* from the city of *Glasgow* to *Hutchison Town*, in the county of *Lanark*.

59. To alter and amend several acts, passed in the fortieth, forty-fourth, and forty-fifth years of his present Majesty, for making wet-docks, basons, cuts, and other works, for the greater accommodation and security of shipping, commerce, and revenue, within the port of *London*, and for other the purposes in the said acts mentioned; and for enlarging the powers thereto granted to the *London dock-company*.

60. For more effectually paving and keeping in repair the footways and cross-paths, and lighting and cleansing the street lanes, and other publick passages and places within the town of *Uxbridge*, in the county of *Middlesex*, and for removing and preventing nuisances and annoyances therein, and for watching and watering the said town.

61. For repairing the parish-church of *Great Yarmouth*, in the county of *Norfolk*, and rebuilding the tower thereof.

62. For continuing the term, and altering and enlarging the powers of several acts, passed for repairing the roads from the town of *Selby* to the town of *Leeds*, and other roads there mentioned, so far as the same relate to the roads leading from *Leeds* to *Halifax*, and the roads called *Bowling-Lane* and *Litt. Horton-Lane*, all in the west-riding of the county of *York*.

63. For more effectually improving the roads from *Manchester* in the county palatine of *Lancaster*, through *Oldham* to *Austley lands*, in the parish of *Saddleworth*, in the county of *York*, and from *Oldham* to *Ashton-under-Lyne*, and from *Oldham* to the village of *Royton*, in the said county palatine of *Lancaster*.

64. For effecting an exchange between the right honourable *William Viscount Lowther* and the devisees under the will of the right honourable *James* late Earl of *Lonsdale*, and to enable the said *William Viscount Lowther* to enfranchise certain copyhold or customary lands, parcel or holden of certain manors in the counties of *Westmorland* and *Cumberland*, devised by the said will, and for laying out the money arising therefrom in the purchase of other estates, to be settled to the same uses.

65. For vesting certain estates in or near *Sweeting's-Alley*, in the city of *London* (part of the estates devised by the will of *Ann Cheslyn* and *Frances Cheslyn* spinsters) in trustees, to sell the same; and for laying out the money arising fr

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from the sale thereof in the purchase of other estates, to be settled to the same uses as the estates so sold.

66. For the more easy and speedy recovery of small debts within the *Isle of Wight*, in the county of *Southampton*.

67. For better paving, lighting, cleansing, watching, and otherwise improving the city of *Norwich*.

68. For enlarging the powers of an act, passed in the forty-third year of his present Majesty, for rebuilding the tower of the parish-church of *Saint Peter*, in the borough and liberty of *Saint Alban*, in the county of *Hertford*, together with the chancel thereof, and for more effectually repairing the said parish-church.

69. For more effectually repairing the road from *Dunchurch* to *Hillmorton*, in the county of *Warwick*, and from thence to *Saint James's End*, in the parish of *Duston*, in the county of *Northampton*.

70. For more effectually repairing the roads from the north-west parts of the county of *Lincoln*, through *Nettleham Fields*, *Wragby Lane*, and *Baumber Fields*, to the north-east part of the said county, and other roads therein described, in the said county.

71. For altering, amending, and consolidating several acts, so far as the same relate to the road from *Renfrew* to *Greenock*, and from *Kilbarchan* to *Inchinnan Bridge*, in the county of *Renfrew*.

72. For vesting certain estates, devised by the will of Sir *George Saville* baronet, in trustees, to be sold, and for laying out the purchase-money, under the direction of the high court of Chancery, in other estates to be settled in lieu thereof, and to the same uses.

73. For inclosing and embanking lands in the parishes of *Llandwrog*, *Llanwnda*, and *Llanfaglen*, in the county of *Cardarvon*.

74. For opening and improving certain streets in the city of *Glasgow*, and for removing the slaughter-houses in the said city to a more convenient situation.

75. For making and maintaining a navigable canal from the harbour of *Androssan*, in the county of *Ayr*, to *Tradestown*, near *Glasgow*, in the county of *Lanark*, and a collateral cut from the said canal to the coal-works at *Hurlet* in the county of *Renfrew*.

76. To alter, explain, amend, and enlarge the powers of an act, passed in the tenth year of his late Majesty, to enable the proprietors and inhabitants of the houses in *Red Lion Square*, in the county of *Middlesex*, to make a rate on themselves for raising money sufficient to inclose, pave, watch, clean, and adorn the said square.

77. For more effectually maintaining, regulating, and employing the poor within the parish of *Saint George*, in the county of *Middlesex*, and for cleansing and lighting the squares, streets, and other passages and places, and for keeping and regulating

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lating a nightly watch within such parts of the said parish as are not within the liberty of the tower of *London*.

78. For allotting lands in the parishes of *Sparham* and *Bilingsford*, in the county of *Norfolk*.

79. For vesting part of the settled estates of *Saint Andrew* Lord *Saint John* in trustees, to be sold, and for applying part of the purchase-monies arising therefrom, and the purchase monies of part of the said estates already sold under a power of sale, in paying off an incumbrance upon such estates; and for investing the residue of such monies, under the direction of the high court of Chancery, in the purchase of other estates, to be settled to the former uses.

80. For vesting certain parts of the estates, devised by the will of the right honourable *Marmaduke* late Lord *Langdale*, in the county of *York*, and limited to other uses by the settlement made previous to the marriage of the honourable *William Stourton* with *Catherine* his wife, in trustees, upon trust, to see the same, and to lay out the money arising from the sale thereof in the purchase of other estates, to be settled to the subsisting uses limited by the said will and settlement.

81. For vesting several yearly rents and fines payable to the lord bishop of *Durham*, in trustees, to be sold, and for enabling the lord bishop of *Durham* and his successors to enfranchise certain copyhold or customary estates holden of manors belonging to the see of *Durham*, and for applying the monies thence arising in the purchase of freehold estates, to be settled upon the said lord bishop and his successors.

82. For vesting part of the real estates devised by the will and codicils of *Henry Lee Warner* esquire, deceased, in trustees, during the term of five hundred years, upon certain trusts created by the said will and codicils, and for authorising under the direction and with the approbation of the high court of Chancery, the sale of estates lately belonging to the said *Henry Lee Warner*, which are situate in the counties of *Wiltshire*, *Somerset*, *Northampton*, and *Kent*, and in the city and county of the city of *Canterbury*, and for applying the clear surplus of the purchase-monies, under the direction of the said court, in the payment of debts and incumbrances affecting the real estates late of the said *Henry Lee Warner*, or in the purchase of other estates in the county of *Norfolk*, to be settled to the uses of the estates so sold.

83. To extend the powers given to and vested in, the trustees of certain lands in *Manchester*, *Crumpsall*, and *Tetlow*, in the county of *Lancaster*, called *Clarke's Charity Lands*, by an Act made in the thirty-fifth year of the reign of his present Majesty intituled, *An act to enable the trustees of certain lands in Manchester, Crumpsall, and Tetlow, in the county of Lancaster, called Clarke's Charity Lands, to make leases for years upon rack-rents, and also grant building-leases, and make conveyances in fee of and upon or any part of the said lands under reserved yearly rents.*

84. For enabling the guardians of *Francis Outram*, an infant

or of the persons for the time being entitled to the freehold in possession of the moiety of certain estates situate in or near *Ancoats-Lane, Manchester*, in the county palatine of *Lancaster*, during their minorities, to carry into execution certain contracts entered into with the several persons therein named for sale of part thereof, and also for enabling such guardians to convey the residue in fee simple for building upon, reserving rents, or to make building leases thereof, or to join with the owners for the time being of the other moiety of the same estates, in carrying into execution such contracts, and in making such conveyances or leases respectively, and for other purposes therein mentioned.

85. For inclosing lands in the parish of *Griston*, in the county of *Norfolk*.

86. For confirming and establishing a division and inclosure of the open fields in the parish of *Moundford*, in the county of *Norfolk*.

87. To explain, amend, and render more effectual, two acts, passed in the twenty-second and thirty-second years of his late Majesty, for the more easy and speedy recovery of small debts within the town and borough of *Southwark*, and the several parishes and places in the said acts mentioned.

88. To explain, amend, and extend the powers and provisions of an act, passed in the thirty-first year of his late Majesty, for the more easy and speedy recovery of small debts within the western division of the hundred of *Brixton*, in the county of *Surrey*.

89. For the better relief, maintenance, and employment of the poor within the parish of *Saint Mary Whitechapel*, in the county of *Middlesex*; for cleansing and lighting the squares and other passages and places, and keeping a nightly watch; for raising money for repairing the highways in certain parts of the said parish; and for raising money to repair the church of the said parish.

90. For altering and amending an act made in the thirty-fifth year of his present Majesty, for watching, paving, cleansing, and lighting the parish of *Saint Mary-le-bone*, in the county of *Middlesex*, and for the better relief and maintenance of the poor thereof.

91. To provide a fund for repairing and improving the harbour of *Dunbar*, and other publick works, within the burgh of *Dunbar*.

92. For improving the *Birmingham* canal navigations.

93. For better enabling the company of proprietors of the *Croydon, Merstham, and Godstone* iron-railway to complete the same.

94. For better enabling the company of proprietors of the *Surrey* iron-railway to complete the same.

95. For more effectually draining and preserving certain fen lands lying in the south level, part of the great level of the fens called *Bedford Level*, between *Brandon River* and *Sam's Cut Drain*.

96. For altering, amending, and rendering more effectual, two acts

## A TABLE of the STATUTES,

acts of the twenty-second year of King *George* the Second, and the seventeenth year of his present Majesty, so far as relate to draining and preserving certain fen lands and low grounds lying in the parishes of *Sutton*, *Mepal*, *Witcham*, *Chatteris*, and a place called *Byal Fen*, in the *Ile of Ely*, and county of *Cambridge*, and for adding thereto certain other fen lands in *Sutton* and *Chatteris*, lying contiguous to the lands described in the said acts.

97. To enable the several persons therein named to dispose of several houses in *Picket-Street*, *Temple-Bar*, in the parish of *Saint Clement Danes*, in the county of *Middlesex*, and in *Skinner-Street*, *Snow-Hill*, and on *Snow-Hill*, and in *Fleet-Market*, in the parish of *Saint Sepulchre*, in the city of *London*, by lottery.

98. For enlarging the term and powers of an act, of the seventeenth year of his present Majesty, for repairing the road leading from the north side of *Cavendish-Bridge*, in the county of *Derby*, through the town of *Derby*, to *Brassington*, in the said county.

99. For continuing the term, and altering and enlarging the powers of two acts, passed in the second and twenty-sixth years of his present Majesty, for repairing the roads from a certain bridge, called *James Deeping Stone-Bridge*, to *Peter's-Gate*, in *Stamford*, in the county of *Lincoln*, and from thence to the south end of the town of *Morcot*, in the county of *Rutland*.

100. For enlarging the term and powers of two acts, of the fourth and twenty-fifth years of his present Majesty, for repairing the road from the end of *Stanbridge-Lane*, in the parish of *Romsey*, to the turnpike-road at *Middle-Wallop*, and other roads therein mentioned, in the county of *Southampton*.

101. For amending and repairing of the road leading from the town of *Kitcullen*, in the county of *Kildare*, to the town of *Carlow*.

102. For more effectually repairing and improving the road leading from the west end of the town of *Beaconsfield*, in the county of *Buckingham*, to within half a mile of the river *Colne* near *Uxbridge*, in the county of *Middlesex*.

103. For continuing and amending two acts, passed in the thirty-second year of King *George* the Second, and in the fourteenth year of his present Majesty, for repairing several roads therein described, so far as the said acts relate to the district of road between *Pateley-Bridge*, and *Grassington*, in the county of *York*.

104. For effecting the sale of certain real estates, and of certain leasehold tythes, late of *Charles Mellish* esquire, deceased, and for applying the purchase-monies in discharge of incumbrances and for laying out the surplus, under the direction of the high court of Chancery, in the purchase of other estates to be settled to the former uses.

105. For ascertaining the farms and lands in the parish of *Englishcombe*, in the county of *Somerset*, of which the great tythes shall be paid to, or taken by the vicar for the time being of that parish.

106. For vesting part of the devised estates of *Thomas Scrope*

(*Local and Personal, to be judicially noticed*) 46 GEO. III. of *Cobby*, in the county of *Lincoln*, esquire, deceased, in trustees, to be sold, and for laying out the clear purchase-moneys, under the direction of the high court of Chancery, in the purchase of other estates to be settled in lieu thereof, and to the same uses.

107. For inclosing and draining lands in the honour, manor, and parish of *Wormegay*, in the county of *Norfolk*.

108. For inclosing lands in the manor of *Newby*, in the county of *Westmorland*.

109. For inclosing lands in the manor of *Cliburn*, in the county of *Westmorland*.

110. For inclosing lands in the parish of *Amphill*, in the county of *Bedford*.

111. For extinguishing all right of common over certain parcels of land, in the parish of *Chiswick*, in the county of *Middlesex*.

112. For inclosing lands in the manor and parish of *Holme Cultram*, in the county of *Cumberland*.

113. For altering and enlarging the powers of an act, made in the forty-third year of his present Majesty, for the further improvement of the port of *London*, by making docks and other works at *Blackwall*, for the accommodation of the *East-India* shipping in the said port.

114. For the more easy and speedy recovery of small debts within the townships of *Stockport* and *Brinnington*, and within the hamlets of *Edgely* and *Brinkersway*, all in the county palatine of *Chester*.

115. For continuing and amending several acts of parliament for improving the port, harbour, and town of *Whitehaven*, in the county of *Cumberland*.

116. For paving, lighting, cleansing, and watching the burgh of *Paisley*, and suburbs thereof; for improving and forming certain streets, and erecting a bridewell or workhouse therein; and for regulating the police and markets.

117. For amending and enlarging the powers of an act passed in the twenty-sixth year of his present Majesty, for paving the footways and passages in the town of *Cheltenham*, in the county of *Gloucester*, and for better cleansing and lighting the said town, and for removing and preventing nuisances and annoyances therein.

118. For paving, cleansing, lighting, and watching the town of *Daventry*, in the county of *Northampton*, and for regulating the market there; and for enabling the bailiff, burgesses, and commonalty of the borough of *Daventry*, to purchase the moot-hall, and to rebuild the same.

119. For supplying with water the inhabitants of *Kensington*, *Hammersmith*, *Brentford*, *Battersea*, *Richmond*, *Putney*, and several other parishes and places in the counties of *Middlesex* and *Surrey*.

120. To alter and amend the several acts passed for making and maintaining the *Forth* and *Clyde* navigation.

121. For improving the navigation of the river *Ribble*, in the county palatine of *Lancaster*.

122. For altering, amending, and rendering more effectual, an act

## A TABLE of the STATUTES,

act passed in the thirtieth year of his present Majesty, for improving the navigation of the river *Ouse*, in the county of *Sussex*.

123. For altering and enlarging the provisions of an act, passed in the parliament of *Ireland*, in the thirty-third year of his present Majesty, for making and constituting a new parish, by the name of the *Parish of Saint George*, on the ground adjoining the city of *Dublin* therein described, and for erecting and building a parish-church therein.

124. To enable the vestry-men of the parish of *Saint Mary-le-bone*, in the county of *Middlesex*, to provide an additional cemetery or burial-ground for the said parish, and to erect a chapel therein, and also other buildings and conveniences for the residence of a clergyman, clerk, and sexton, and for other purposes relating thereto.

125. For altering and enlarging the term and powers of two acts, made in the forty-second and forty-fourth years of the reign of his present Majesty, for making, maintaining, watching, lighting, and watering several roads, to communicate with the *West-India* docks in the *Isle of Dogs*, in the county of *Middlesex*, and also of several acts for repairing the *Cannon Street Road*, in the said county; and also for making, maintaining, watching, lighting, and watering a new branch, to communicate with the *East-India* docks.

126. To continue and amend two acts, passed in the third and fifteenth years of his present Majesty, for repairing the road from *Newmarket*, over *Newmarket-Heath*, to the turnpike-road leading to *Stump-Cross*, in the counties of *Cambridge* and *Suffolk*, and other roads mentioned in the said acts.

127. For more effectually improving the roads leading to and from the port, harbour, and town of *Whitehaven*, in the county of *Cumberland*.

128. For inclosing lands in the parish of *Flitwick*, in the county of *Bedford*.

129. For inclosing lands in the parish of *Eversholt*, in the county of *Bedford*.

130. For rebuilding the court-house and butter-market-house of the town of *Croydon*, in the county of *Surrey*; for providing an additional burial-ground; and for selling certain waste lands belonging to the said parish.

131. For exchanging part of the fee simple estate of the honourable *Thomas Brand*, in the county of *Hertford*, for other his settled estates in the said county of *Hertford*, and in the counties of *Essex*, *Cambridge*, and *Surrey*, and in the city of *London*.

132. For altering and enlarging the powers of an act, made in the thirty-ninth year of his present Majesty, intituled, *An act for rendering more commodious, and for better regulating the port of London*, so far as the same relates to the compensations to be made by certain commissioners therein named.

133. For enabling the commissioners acting in execution of an agreement made between the *East-India* company and the private



private creditors of the nabobs of the *Carnatic*, the better to carry the same into effect.

134. For ornamenting and embellishing the centre or area of *Bloomsbury-square*, in the parish of *Saint George Bloomsbury*, in the county of *Middlesex*, and for preventing hackney-coaches standing or plying for hire in and near the said square.

135. To alter, amend, and enlarge the powers of an act, passed in the twenty-first year of his present Majesty, for the more easy and speedy recovery of small debts within the town and liberties of *Beverley*, in the county of *York*.

136. For supplying the city and suburbs of *Glasgow* with water.

137. For continuing the term, and enlarging the powers, of an act, passed in the twenty-fifth year of his present Majesty, for amending the roads from a place called *Piffi-Elm*, in the *Teukesbury* turnpike-road, through *Cheltenham*, to *Elston church*, and other roads therein mentioned, in the county of *Gloucester*.

138. For assessing the proprietors of lands in the county of *Caithness*, towards the expence of supporting such roads and bridges therein, as shall be approved of by the commissioners for making roads and building bridges in the highlands of *Scotland*.

139. For continuing the term, and altering and enlarging the powers of two acts, passed in the third and twenty-fourth years of his present Majesty, for repairing several roads leading from the town of *Barnstaple*, in the county of *Devon*.

140. For appointing new trustees of certain estates in the county of *Lincoln*, and for authorising the application of part of the rents and profits thereof, and of other estates, towards the augmentation of the stipends of the curates of the late collegiate church of *Saint John* of *Beverley*, in the county of *York*, and for appointing another assistant-curate of the said church, and for other purposes therein mentioned.

141. For raising, by sale or mortgage, a sum of money sufficient to pay off and discharge certain incumbrances affecting certain estates mentioned in a deed of settlement, bearing date the eleventh day of *September* one thousand seven hundred and ninety-nine, made on the intermarriage of *James O'Reiley*, of *Baltrasna*, in the county of *Meath*, esquire, and *Henrietta Nugent*, his wife; and for the more effectually carrying into execution the trusts of said deed, and of certain other deeds therein and herein particularly mentioned.

142. For vesting the settled estates of *Sir Edward Denny* baronet, of *Tralee*, in the county of *Kerry*, in trustees, to be sold for the payment of certain incumbrances affecting the same, under the directions of the court of Chancery in *Ireland*, and for other purposes therein mentioned.

143. For enabling the trustees of certain charity-lands at *Deptford*, in the county of *Kent*, to grant building leases thereof.

144. For establishing and well-governing the charitable institution commonly called *The Philanthropic Society*, formed for the protection of poor children, the offspring of convicted felons; and for

## A TABLE of the STATUTES,

for the reformation of children who have themselves been engaged in criminal practices; and for incorporating the subscribers thereto, and for the better empowering and enabling them to carry on their charitable and useful designs.

145. For more effectually repairing and improving the roads leading from *Maidenhead-Bridge* to *Reading*, and from the said bridge to *Henley-Bridge*, in the county of *Berks*.

146. For vesting part of the settled estates of *Susannah Harriet Eyre*, the wife of *William Eyre* esquire, in trustees, to be sold, and for applying part of the purchase-moneys in paying off incumbrances and charges upon such estates, and for laying out the residue of the purchase-moneys in the purchase of other estates to be settled to the former uses.

147. For enabling a married person to hold and enjoy the office of warden of *Wadham* college, in the university of *Oxford*.

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## LOCAL AND PERSONAL ACTS,

NOT PRINTED.

1. AN act for naturalizing *John Dioderick Holm*.
2. An act for inclosing lands in the parish of *Houghton-Conquest*, in the county of *Bedford*.
3. An act for inclosing lands in the parish of *Moreton Baggot*, in the county of *Warwick*.
4. An act for naturalizing *Sophia* countess of *Mengden* and baroness of *Plettenberg*, in the circle of *Westphalia*, in the empire of *Germany*.
5. An act for naturalizing *Seigmund Rucker*.
6. An act for inclosing lands in the parish of *Witchford* in the *Isle of Ely*, in the county of *Cambridge*.
7. An act for naturalizing *Thomas Adolphus Knoblock*.
8. An act for naturalizing *Andrew Amedée Micéville*.
9. An act for inclosing lands in the township of *Elsternwick*, in the parish of *Humbleton*, in the east-riding of the county of *York*.
10. An act for inclosing lands in the township and parish of *Dwethorn*, in the east-riding of the county of *York*.
11. An act for vesting certain parts of the barony of *Crimond*, called *Logie*, in the county of *Aberdeen*, and a portion of the common of *Cowie*, comprised in a deed of entail executed by vice-admiral *Robert Duff*, upon the thirteenth day of *March* one thousand seven hundred and eighty-three, in trustees, to be sold, and for applying the purchase-money in the purchase of other estates to be settled upon the same series of heirs, and under the conditions and limitations contained in the said deed of entail, and for feuing certain parts of the barony of *Fetteresso*, in the county of *Kincardine*.
12. An act for inclosing lands in the township of *Dacre* and *Soulby*,

*Soulby*, in the manor and parish of *Dacre*, in the county of *Cumberland*.

13. An act for inclosing lands in the parish of *Hampreston*, in the counties of *Dorset* and *Southampton*.

14. An act for inclosing lands in the manor of *Staffield*, otherwise *Staffell*, in the parish of *Kirkoswald*, in the county of *Cumberland*.

15. An act for inclosing lands in the hamlets of *Hope*, *Bradwell*, *Aston*, and *Thornhill*, in the parish of *Hope*, in the county of *Derby*.

16. An act for inclosing lands in the manor of *Kingsley*, otherwise *Kinfare*, in the parish of *Tettenhall*, in the county of *Stafford*.

17. An act for inclosing lands in the several manors and parishes of *Worfield* and *Claverley*, and in the several parishes of *Saint Mary Magdalene* and *Quatford*, within the town and liberties of *Bridgnorth*, in the county of *Salop*.

18. An act for inclosing lands in the manor and parish of *Monxton*, in the county of *Southampton*.

19. An act for inclosing lands in the parish of *Troston*, in the county of *Suffolk*.

20. An act for inclosing lands in the parish of *Cheame*, in the county of *Surrey*.

21. An act for inclosing lands in the parishes of *Llandanwg* and *Llanfihangel-y-Traethau*, in the county of *Merioneth*.

22. An act for inclosing lands in the parish of *Bushey*, in the county of *Hertford*.

23. An act for inclosing lands in the parish of *Sherfield-English*, in the county of *Southampton*.

24. An act for allotting lands in the township of *Sand-Hutton*, in the parish of *Bossall*, in the north-riding of the county of *York*.

25. An act for dividing lands in the parish of *Hackford*, in the county of *Norfolk*.

26. An act for inclosing lands in the hamlet of *Gotherington*, in the parish of *Bishops-Cleeve*, in the county of *Gloucester*.

27. An act for inclosing lands in the manor, district, and liberties of *Bowness*, in the barony of *Burgh*, in the county of *Cumberland*.

28. An act for inclosing lands in the parish of *Brinkworth*, in the county of *Wilts*.

29. An act for inclosing lands in the parish of *Llandeniolen*, in the county of *Carnarvon*.

30. An act for naturalizing *John Christian Wohlmann*.

31. An act to enable the guardians of *Jane Magdaline Williams*, *Elizabeth Williams*, and *Maria Catharine Williams*, infants, to grant a lease, with the approbation of the court of Chancery, of certain veins of coal, culm, and iron-ore, in the parish of *Cadoxton*, near *Neath*, in the county of *Glamorgan*.

32. An act for vesting certain estates in the county of *York*, strictly entailed by the will of *Ralph Bell*, late of *Harisk*, in the county of *York*, esquire, deceased, in trustees, to be sold; and for investing

## A TABLE of the STATUTES,

investing the money arising therefrom, under the direction of the court of Chancery, in the purchase of other estates in the county of *York*, to be settled to the same uses.

33. An act for amending an act, made in the forty-third year of his present Majesty, for dividing, allotting, and inclosing the open and common fields, commons, and waste grounds, within the parish of *Harrow*, in the county of *Middlesex*.

34. An act for inclosing lands in the townships of *Kirkby-Hill* and *Langthorpe*, in the north-riding of the county of *York*.

35. An act for inclosing lands in the parish of *Offord-Darcey*, in the county of *Huntingdon*.

36. An act for inclosing lands in the parishes of *Llanrŷg* and *Llanbeblig*, in the county of *Carnarvon*.

37. An act for inclosing lands in the parish of *Great Thurlow*, in the county of *Suffolk*.

38. An act for inclosing *Lidgemoor* common, in the parish of *King's-Pyons*, in the county of *Hereford*.

39. An act for inclosing lands in the hamlet or chapelry of *Wick-juxta-Pershore*, with *Wike-Burnel*, and *Wyke-Waryn*, all in the parish of *Saint Andrew* in *Pershore*, in the county of *Worcester*.

40. An act for enabling *Henry* earl of *Abergavenny* to grant a new lease of certain entailed mines and hereditaments in the county of *Monmouth*.

41. An act for inclosing lands in the parish of *Easton*, in the county of *Lincoln*.

42. An act for inclosing lands in the parish of *Kilnwick*, in the east-riding of the county of *York*.

43. An act for inclosing lands in the township of *Skelton*, in the parishes of *Skelton* and *Overton*, in the north-riding of the county of *York*.

44. An act for inclosing lands in the parish of *Aldeby*, in the county of *Norfolk*.

45. An act for inclosing lands in the parish of *Ashley*, in the county of *Northampton*.

46. An act for amending, and rendering more effectual an act, passed in the twenty-eighth year of his present Majesty, for inclosing lands in the manor of *Tynemouth*, otherwise *Tynemouthshire*, otherwise *Tynemouth* with *Tynemouthshire*, in the county of *Northumberland*.

47. An act for allotting lands in the parishes of *Weasenham All Saints*, *Weasenham Saint Peter*, and *Wellingham*, in the county of *Norfolk*.

48. An act for inclosing lands in the parish of *Dullingham*, in the county of *Cambridge*.

49. An act for inclosing lands in the parish of *Crowle*, in the county of *Worcester*.

50. An act for inclosing lands in the township of *Kirk-Sandall*, in the west-riding of the county of *York*.

51. An act for inclosing lands in the township of *Gwyddel-fynydd*, in the parish of *Towyn*, in the county of *Merioneth*.

52. An

52. An act for inclosing lands in the parish of *Beeston*, in the county of *Nottingham*.
53. An act for inclosing lands in the parish of *Cotterod*, in the county of *Hertford*.
54. An act for inclosing lands in the manors or parishes of *Polesworth* and *Grendon*, in the county of *Warwick*.
55. An act for inclosing lands in the parishes of *Ellesmere* and *Saint Martin*, in the county of *Salop*.
56. An act for inclosing lands in the township of *Fulbourn*, in the county of *Cambridge*.
57. An act for inclosing lands in the townships of *Tarporley-Eaton*, *Utkinton*, and *Rushon*, in the parish of *Tarporley*, in the county palatine of *Chester*.
58. An act for inclosing lands in the parish of *East-Kirkby*, in the county of *Lincoln*.
59. An act for inclosing lands in the manors of *Knightley* and *Mill-meece*, and in or adjoining the manor of *Standon*, otherwise *Stawn*, in the county of *Stafford*.
60. An act for inclosing lands in the parish of *Norton*, in the county of *Gloucester*.
61. An act for inclosing lands in the parish of *Hinton*, commonly called *Cherry-Hinton*, in the county of *Cambridge*.
62. An act for inclosing lands within the manors of *Kirtling* and *Ashley-cum-Silverley*, in the county of *Cambridge*.
63. An act for inclosing lands in the parish of *Great-Somerford*, otherwise *Broad-Somerford*, in the county of *Wilts*.
64. An act for naturalizing *Francis Michael Remi Renard*, and *Augustus Hipolite Joseph Deroubaix*.
65. An act for amending an act, passed in the forty-fourth year of his present Majesty, for inclosing lands within the township or townships of *Ampleforth*, in the parishes of *Ampleforth* and *Oswaldkirk*, in the county of *York*.
66. An act for inclosing lands in the parish of *Saunderton*, in the county of *Buckingham*.
67. An act for inclosing lands in the township of *Dodworth*, in the parish of *Silkstone*, in the west-riding of the county of *York*.
68. An act for confirming and establishing an ancient division and inclosure of the common fields in the township of *Higham*, and for making compensation for the tythes of the lands in the parish of *Higham*, in the county of *Leicester*.
69. An act for inclosing lands in the parishes of *Kirkdale* and *Helmsley*, in the north-riding of the county of *York*.
70. An act for inclosing lands in the manor of *Tunstal* and parish of *Catterick*, in the county of *York*.
71. An act for inclosing lands in the township of *Kelfield*, in the east-riding of the county of *York*.
72. An act for naturalizing *Frederick Rodolphus Muller*.
73. An act for inclosing lands in the parishes of *Market-Deeping* and *Deeping Saint James*, in the county of *Lincoln*; and for altering and repealing an act, passed in the forty-first year of

## A TABLE of the STATUTES.

of his present Majesty, for draining, dividing, allotting, and inclosing, *Deeping, Langtoft, Baston, Spalding, Pinchbeck,* and *Cowbit* commons, within the parts of *Kesteven* and *Holland*, in the county of *Lincoln*; and for other purposes in the said act mentioned, so far as the same relates to the division of the said commons.

74. An act for inclosing lands in the parish of *Kingston-Bagpuize*, in the county of *Berks*.

75. An act to dissolve the marriage of Sir *John Gordon*, baronet, with *Pyne Crosby*, his now wife, and to enable him to marry again, and for other purposes therein mentioned.

76. An act for naturalizing *Peter Von Essen*.

77. An act for naturalizing *Roelof Jacobus D'Ozy*.

78. An act to dissolve the marriage of *William Simpson*, esquire, with *Sarah Barbara Torriano*, his now wife, and to enable him to marry again; and for other purposes therein mentioned.

79. An act for inclosing lands in the manors and townships of *Bakewell* and *Over-Haddon*, in the parish of *Bakewell*, in the county of *Derby*.

THE  
STATUTES AT LARGE.

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*Anno Regni GEO. III. Britanniarum  
Regis, quadragesimo sexto.*

*AT the Parliament begun and holden at Westminster, the Sixteenth Day of November, Anno Domini 1802, in the Forty-third Year of the Reign of our Sovereign Lord GEORGE the Third, by the Grace of God, of the United Kingdom of Great Britain and Ireland, King, Defender of the Faith; and from thence continued, by several Prorogations, to the Twenty-First Day of January, 1806; being the Fourth Session of the Second Parliament of the United Kingdom of Great Britain and Ireland.*

CAP. I.

*An act to empower the auditor of the exchequer to constitute a trustee for the execution of the said office in the case therein mentioned.*  
—[February 7, 1806.]

**W**HEREAS it is expedient that the auditor of the receipt of his Majesty's exchequer and writer of the tallies thereof should, if appointed by his Majesty to the office of lord high-treasurer, or one of the commissioners of the treasury, be enabled to accept and hold the said office of lord high-treasurer or one of the commissioners of the treasury, without incurring any forfeiture of his said office of auditor, and that for that purpose and in that case he should be empowered to nominate and constitute a trustee for executing his said office of auditor and writer of the tallies for so long a time as he should himself continue to hold the office of lord high-treasurer, or one of the commissioners of the

Auditor of the  
exchequer  
when appointed  
a lord of  
the treasury,  
to appoint a  
trustee to  
execute the  
office of  
auditor, &c.

*the treasury*; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act, whenever his Majesty shall think fit to appoint any person enjoying the office of auditor of the receipt of the exchequer and writer of the tallies thereof, to hold, enjoy, and execute the office of lord high-treasurer, or one of the commissioners of the treasury, such auditor so appointed to hold, enjoy, and execute the office of lord high-treasurer or one of the commissioners of the treasury, shall be empowered and he is hereby authorised and directed, as soon as may be after the acceptance of the said last-mentioned office, to nominate and constitute, by deed or instrument under his hand and seal, some fit and sufficient person to hold and execute in trust for him the said auditor the said office of auditor of the receipt of the exchequer and of writer of the tallies thereof, and for him, and in his name, and for his benefit, to receive such emoluments and salary thereto appertaining as might lawfully be received by the said auditor; and the said trustee is hereby authorised and directed to execute and perform all manner of things that to the said office of auditor of the receipt and writer of the tallies do or ought to appertain, in as full a manner as he the said auditor might or ought to do, and subject to the same controul, direction, and responsibility, according to the law, usage, course, or constitution of the exchequer, as the said auditor; and all and every act or proceeding of the said trustee in the execution of the said office, subject to such controul, direction, and responsibility as aforesaid, shall be as good, valid, and legal, to all intents and purposes whatsoever, as if they had been the acts and proceedings of the said auditor.

Trustee being  
approved of  
by the chan-  
cellor of the  
exchequer  
shall take the  
oaths herein-  
mentioned.

II. Provided always, and be it enacted, That the said trustee so appointed as aforesaid shall, before he enters upon the execution of the said trust, be presented together with the said appointment or instrument to the chancellor of the exchequer for the time being for his approbation, and upon being approved of by the said chancellor of the exchequer shall take the oaths of allegiance and supremacy, and also an oath well and truly to execute the said trust, according to the true intent and meaning of this act, and according to the laws, usage, course, and constitution of the exchequer; which oaths aforesaid the said chancellor of the exchequer in such case is hereby empowered and directed to administer to him: provided always, that the said deed of trust shall be and continue in force for so long as the said auditor shall continue to hold and enjoy the office of lord high-treasurer or one of the commissioners of the treasury, and no longer; and that, upon the death, resignation, or other legal avoidance of such trustee, it shall and may be lawful for the said auditor to appoint another trustee for the same purpose, in like manner and with the same powers and authorities, and subject to the same obligations and duties, as is and are herein-before specified, given, and directed.

III. Pro-



III. Provided also, and be it further enacted, That the acceptance of the said office of trustee shall not vacate the seat of any member returned to serve in parliament.

Acceptance of the office of trustee not to vacate the seat of any member.

CAP. II.

An act for continuing and granting to his Majesty certain duties upon malt, in Great Britain, for the service of the year one thousand eight hundred and six.—[Feb. 12, 1806.]

CAP. III.

An act for continuing and granting to his Majesty a duty on pensions, offices, and personal estates, in England; and certain duties on sugar, malt, tobacco, and snuff, in Great Britain, for the service of the year one thousand eight hundred and six.—[Feb. 12, 1806.]

CAP. IV.

An act to enable his Majesty to grant a certain annuity to Lady Viscountess Nelson, in consideration of the eminent services performed by the late vice-admiral Lord Viscount Nelson to his Majesty and the publick.—[Feb. 28, 1806.]

His Majesty may grant to Lady Viscountess Nelson for life an annuity of 2,000*l.* to commence October 21, 1805, and be paid quarterly. Annuity shall be paid at the Exchequer without fees, and shall not be subject to any tax.

CAP. V.

An act to enable his Majesty to grant a certain annuity to rear-admiral Sir Richard Strachan, baronet, in consideration of the eminent services which he has rendered to his Majesty and the publick.—[Feb. 28, 1806.]

His Majesty may grant to Sir Richard Strachan for life an annuity of 1,000*l.* to commence from November 4, 1805. The annuity shall be paid at the Exchequer, without fees, and shall not be subject to any tax.

CAP. VI.

An act for raising the sum of five millions by loans or exchequer-bills, for the service of Great Britain for the year one thousand eight hundred and six.—[Feb. 28, 1806.]

Commissioners of the Treasury may raise 5,000,000*l.* by loans and exchequer-bills in like manner as is prescribed by the malt act of this session, c. 2. concerning loans, &c. Exchequer bills to be signed by the auditor of the exchequer or his deputy. Exchequer bills not to be issued in any other than the manner prescribed by 46 Geo. 3. c. 2 and 3. Exchequer-bills to bear an interest not exceeding threepence halfpenny per centum per diem. Exchequer-bills not to be received at the Exchequer until in course of payment. Powers, &c. of 46 Geo. 3. c. 2. relating to exchequer-bills extended to this act. Bank of England authorised to advance 5,000,000*l.* on the credit of this act.

CAP. VII.

An act to indemnify such persons in the United Kingdom as have omitted to qualify themselves for offices and employments; and for extending the times limited for those purposes respectively, until the twenty-fifth day of December, one thousand eight hundred and six, and to permit such persons in Great Britain as have omitted to make and file affidavits of the execution of indentures of clerks to attornies and solicitors, to make and file the same on or before the first day of Michaelmas term one thousand eight hundred and six.—[March 22, 1806.]

CAP. VIII.

An act for the regulation of his Majesty's royal marine forces while on shore.—[March 22, 1806.]

CAP. IX.

An act for allowing, until the signature of preliminary articles of peace, vessels employed in the Greenland whale fishery to complete their full number of men at certain ports.—[March 22, 1806.]

WHEREAS it may be difficult, in the present circumstances, for the masters or owners of ships employed in the fishery carried on in the Greenland Seas, and Davis's Streights, by virtue of certain acts for granting bounties for the encouragement of the Greenland whale fisheries, and for making regulations respecting the same, to be provided with their full complement of men at the ports from which such ships are fitted and cleared out for the said fishery; for remedy thereof, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, it shall and may be lawful for any ship or vessel which is not provided with the full complement of men pursuant to the directions of the said acts, at the port from which such ship or vessel shall be fitted and cleared out, to proceed from thence to any of the ports in the *Forth of Clyde*, or in *Lough Ryan*, or to *Lerwick* in the *Ile of Shetland*, or *Kirkwall* in the *Orkneys*, and complete the number of men there, provided the number wanted doth not exceed three common men for every fifty tons burthen of such ship or vessel, but not otherwise, and upon the return of such ship or vessel from the said fishery, such men may be landed and set on shore at any of the ports in the *Forth of Clyde*, or in *Lough Ryan*, or at *Lerwick*, or *Kirkwall* aforesaid; and upon the master or owners of such ship or vessel producing to the proper officer of the customs at the port of his arrival in *Great Britain*, a certificate under the hand of the collector and comptroller of the customs at any of the ports aforesaid, as the case may be, (which certificate they are hereby enjoined and required to give to the master of such ship or vessel,) certifying the number and the names of the men so taken on board such ship or vessel at any of the said ports, and the number and names of the men that were landed and set on shore there respectively, upon the return of such ship or vessel from the fishery; and upon the master and mate of such ship or vessel making oath before the collector and comptroller at the port of their arrival in *Great Britain*, that the men so taken on board as aforesaid, proceeded from thence on the said fishery, and continued on board during the time such ship or vessel was employed in that business, the master or owners of such ship

Vessels employed in the whale fishery allowed to proceed to the ports herein-mentioned to complete their complement of men.

Such vessels entitled to bounties, on producing the certificates herein-mentioned, &c.

ship or vessel shall be entitled to the bounty granted by the said acts, in the same manner as they would have been entitled thereto in case the full complement of men had been taken on board at the port from whence such ship or vessel was fitted and cleared out, and had returned on board such ship or vessel to such port in *Great Britain*, provided all the other regulations and restrictions required and directed by the said acts have been duly complied with and performed; any thing in the said acts contained to the contrary notwithstanding.

II. And be it further enacted, That this act shall continue in force until the signature of preliminary articles of peace. Continuance  
of the act.

## CAP. X.

*An act for further continuing until the twenty-fifth day of March one thousand eight hundred and seven, an act passed in the forty-third year of his present Majesty, for discontinuing certain drawbacks and bounties on the exportation of sugar from Great Britain, and for allowing other drawbacks and bounties in lieu thereof.*—[March 22, 1806.]

**WHEREAS** an act, passed in the forty-third year of his present Majesty, intituled, An act for discontinuing 45 G. 3. c. 11. certain drawbacks and bounties on the exportation of sugar from *Great Britain*, and for allowing other drawbacks and bounties in lieu thereof, until the fifteenth day of *January* one thousand eight hundred and four: and whereas an act, passed in the last session of parliament, intituled, An act for 45 G. 3. c. 24. further continuing, until the twenty-fifth day of *March* one thousand eight hundred and six, an act, passed in the forty-third year of his present Majesty, for discontinuing certain drawbacks and bounties on the exportation of sugar from *Great Britain*, and for allowing other drawbacks and bounties in lieu thereof: and whereas another act passed in the last session of parliament, intituled, An act to amend two acts passed in 45 G. 3. c. 93. the forty-third and forty-fifth years of his present Majesty, for regulating the drawbacks and bounties on the exportation of sugar from *Great Britain*: and whereas it is expedient that the drawbacks and bounties allowed by the said last recited act should be further continued; 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 the several drawbacks and bounties in the schedule to the said last recited act annexed, shall be paid and allowed in like manner in every respect, and subject to and under and according to the like rules, regulations, restrictions, penalties, and forfeitures, (except where any alteration is made by this act,) as any drawbacks or bounties were paid or allowed before the passing of the said last recited act or this act. Drawbacks  
and bounties  
annexed to  
the schedule in  
the last recited  
act to be paid  
(except where  
hereby  
altered.)

II. And be it further enacted, That if on the fifth day of *January* next, the average price of brown or When the  
average price  
of

Muscovado sugar shall not have exceeded 70s. per cwt. exclusive of duties at the periods herein mentioned, the drawback in the said schedule corresponding to the notice in the Gazette, shall be paid, &c.

of *May*, or on the fifth day of *September* one thousand eight hundred and six, or on the fifth day of *January* one thousand eight hundred and seven respectively, or any or either of the said days, it shall appear by notice in the *London Gazette*, in manner directed by an act made in the thirty-second year of the reign of his present Majesty, intituled, *An act for regulating the allowance of the drawback and payment of the bounty on the exportation of sugar, and for permitting the importation of sugar and coffee into the Bahama and Bermuda Islands in foreign ships*, that the average prices of brown or Muscovado sugar, taken in manner directed by the said last recited act for the preceding quarter of the year, shall not have exceeded seventy shillings for an hundred weight, exclusive of the duties of customs paid or payable thereon, on the importation into *Great Britain*; then and in every such case the drawback or bounty in the schedule to the last of the said recited acts passed in the forty-fifth year of his present Majesty annexed, mentioned as corresponding to or with the price of which such notice in the *London Gazette* shall have been given as aforesaid, shall be paid or allowed until notice of any other average shall be given in the *London Gazette*, on the *Saturday* immediately preceding any other of such subsequent days; and such drawback or bounty shall be paid or allowed in like manner, in every respect, and subject and under and according to the like rules and regulations, restrictions, penalties, and forfeitures, as any drawbacks and bounties were paid or allowed before the passing of the said first recited act, (except as any such rules or regulations are altered by the said act,) and the whole of the duty granted by an act, passed in the forty-first year of the reign of his present Majesty, intituled,

41 G. 3. c. 28. *An act for granting to his Majesty certain duties of customs on timber, sugar, raisins, and pepper, imported into, and on lead exported from, Great Britain, upon sugar imported into Great Britain by the united company of merchants of England, trading to the East Indies, and warehoused according to law, and sold at the sales of the said company after the thirtieth day of June one thousand eight hundred and one, shall, upon the delivery thereof out of the warehouse for exportation, during the time of any drawbacks or bounties being paid or allowed under this act, in respect of British plantation sugar, be wholly drawn back under such rules, regulations, restrictions, penalties, and forfeitures, as any former drawbacks are paid and allowed; any thing in an act passed in the thirty-ninth year of the reign of his present Majesty contained to the contrary notwithstanding.*

Act 43 G. 3. c. 11. further continued.

III. And be it further enacted, That the said recited act of the forty-third year of his present Majesty, and all the powers, provisions, authorities, regulations, clauses, matters, and things in the said act contained, shall be, and the same are hereby further continued, and shall be and remain in full force until the fifteenth day of *March* one thousand eight hundred and seven, for the port of *London*, and until the twenty-

twenty-fifth day of *March* one thousand eight hundred and seven, for other parts of *Great Britain*; and that this act may be altered, varied, or repealed by any act or acts to be passed in this present session of parliament.

## CAP. XI.

*An act for allowing the exportation of corn and other articles for the use of his Majesty's forces and garrisons.*—[March 22, 1806.]

**W**HEREAS by an act passed in the forty-fifth year of his present Majesty's reign, intituled, *An act to explain and amend an act made in the last session of parliament, to regulate the importation and exportation of corn, and the bounties and duties payable thereon, it is amongst other things enacted, that no corn, grain, malt, or flour, shall, after the commencement of that act, be allowed to be exported from any district of Great Britain, or be loaded on board any ship, vessel, or boat, in order to be exported, when the prices of such corn or grain respectively in such district, ascertained in manner therein mentioned, shall have been in the preceding week at or above the import rates; be it 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 nothing in the said act contained shall be construed to prevent the carrying coastwise or carrying out or exporting the several sorts of corn and other articles aforesaid, for victualling or providing any of his Majesty's forces, forts, or garrisons, or for any of the purposes mentioned in an act passed in the thirty-first year of his present Majesty's reign, intituled, *An act for regulating the importation and exportation of corn, and the payment of the duty on foreign corn imported, and of the bounty on British corn exported; or in an act, passed in the thirty-third year of his present Majesty's reign, intituled, An act to amend an act made in the thirty-first year of the reign of his present Majesty, intituled, 'An act for regulating the importation and exportation of corn, and the payment of the duty on foreign corn imported, and of the bounty on British corn exported,' in the like manner, and in the same proportions and quantities, and from and to the same ports and places as is by the said two last-mentioned acts allowed, at such times as any of the several sorts of corn or other articles therein mentioned are prohibited to be exported by reason of the price of any such sort of corn being at or above the price at or above which the exportation of such corn or other articles is prohibited, subject to the like securities, conditions, regulations, and restrictions, forfeitures and penalties, as are by the said two last-mentioned acts, or by any other act now in force, in such case required and imposed, as if the said first-mentioned act had never been made.**

45 G. 3. c. 86.

Recited act not to prevent the carrying coastwise or exporting corn, &c. for the use of his Majesty's forces, &c. or for the purposes mentioned in 31 G 3. c. 30, and 33 G 3. c. 65, although prohibited from being exported by reason of the price.

CAP.

CAP. XII.

An act to continue several acts for granting certain rates and duties, and allowing certain drawbacks and bounties, on goods, wares, and merchandize, imported into and exported from Ireland; and for granting a duty upon malt and spirits made and distilled in Ireland, until the twenty-ninth day of September one thousand eight hundred and six; and for granting certain inland duties of excise and taxes in Ireland, until the twenty-fifth day of March one thousand eight hundred and seven.—[March 22, 1806.]

Acts 45 Geo. 3. c. 18. 22. and 107. continued until September 29, 1806.  
Act 45 Geo. 3. c. 19. continued until March 25, 1807.

CAP. XIII.

An act for settling and securing certain annuities on Cuthbert Lord Collingwood, and the several other persons therein described, in consideration of the signal and important service performed by the said Cuthbert Lord Collingwood to his Majesty and the publick.—[March 22, 1806.]

An annuity of two thousand pounds settled on Lord Collingwood and his two next succeeding heirs male, respectively, to be paid quarterly. Annuity to be paid without fees. Warrant for payment of annuity not to be revoked. Acquittance of Lord Collingwood to be a sufficient discharge for payment. Annuity to be free from taxes. Annuity not to be alienated to prevent its descending. In case Lord Collingwood die without leaving issue male, a life annuity of 1,000*l.* to be paid to Lady Collingwood, and another life annuity of 1,000*l.* to his daughters.

CAP. XIV.

*An act to continue, until the twenty-fifth day of March one thousand eight hundred and seven, and to amend several acts for regulating the drawbacks and bounties on the exportation of sugar from Ireland.—[March 22, 1806.]*

41 G. 3. c. 74. **WHEREAS** an act was made in the forty-first year of the reign of his present Majesty, intituled, An act for regulating, until the twentieth day of May one thousand eight hundred and two, the allowance of drawback on the exportation from Ireland of British plantation sugar, and for allowing certain drawbacks on sugar exported from Ireland; and for allowing British plantation sugar to be warehoused in Ireland: 42 G. 3. c. 60. *and whereas an act was made in the forty-second year of the reign of his present Majesty, to continue and amend the said recited act of the forty-first year aforesaid: and whereas an act was made in the* 43 G. 3. c. 17. *forty-third year of the reign of his present Majesty, intituled, An act for discontinuing certain drawbacks and bounties on the exportation of sugar, from Ireland, and for allowing, until the fifteenth day of January one thousand eight hundred and four, other drawbacks and bounties instead thereof: and whereas the* 44 G. 3. c. 10. *said recited acts were continued by an act made in the forty-fourth* and 45 G. 3. *year of the reign of his present Majesty, and were also continued* c. 23. *and amended by an act of the last session of parliament; and it is expedient that the said recited acts should be continued and amended* in

*in manner herein mentioned*; 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 the said recited act of the forty-first year of his present Majesty, so far as the same is not altered by the said recited acts of the forty-second and forty-third years, or by the said recited act of last session, or by this act, and also the said recited act of the forty-second year, so far as the same is not altered by the said recited act of the forty-third year, or by the said act of last session, or by this act, and also the said act of the forty-third year, so far as the same is not altered by the said recited act of last session, or by this act, and also the said recited act of last session so far as the same is not altered by this act, shall be, and the same are hereby continued until the twenty-fifth day of *March* one thousand eight hundred and seven.

Recited acts  
not hereby  
altered con-  
tinued till  
March 25,  
1807.

II. *And whereas it is expedient, that the schedule annexed to the said recited act of the forty-third year should be repealed and another schedule enacted in lieu thereof*; be it therefore enacted, That, from and after the passing of this act, the schedule to the said recited act of the forty-third year annexed, shall be, and the same is hereby repealed, and that instead and in lieu thereof, the schedule to this act annexed shall be deemed part of the said herein-before recited acts, and be construed therewith, and the drawbacks and bounties in the schedule to this act annexed, together with the additional drawbacks and bounties mentioned in the said recited act of the last session of parliament, shall, from and after the passing of this act, be paid and allowed under the provisions of the said herein-before recited acts, in like manner in every respect as if the said schedule had been annexed to the said recited act of the forty-third year aforesaid.

Instead of the  
schedule to  
recited act of  
43 G. 3. c. 17.  
the draw-  
backs and  
bounties  
specified in  
the one  
annexed to  
this act shall  
be paid with  
the additional  
drawbacks  
and bounties  
mentioned in  
45 G. 3. c. 23.

III. And be it further enacted, That if, in the first publication of the *Dublin Gazette*, pursuant to the said recited acts of the forty-first and forty-third years after the arrival in *Dublin* of the *London Gazette*, containing the average price of brown or Muscovado sugar for the quarter of a year preceding the fifth day of *May*, or the fifth day of *September* one thousand eight hundred and six, or the fifth day of *January* one thousand eight hundred and seven respectively, or any or either of the said days, ascertained and taken in manner prescribed by law in *Great Britain*, it shall appear that the average price of such sugar, so ascertained and taken for the preceding quarter of the year, shall not have exceeded seventy shillings sterling for an hundred weight, exclusive of the duties paid or payable on the importation thereof, then, and in every such case, the drawback or bounty in the schedule to this act annexed, mentioned as corresponding to or with the price of which such notice in the *Dublin Gazette* shall have been given as aforesaid, together with such additional drawback or bounty as is men-

When the  
average  
prices of  
brown or  
Muscovado  
sugar pub-  
lished in the  
*Gazette* shall  
not have ex-  
ceeded 70s.  
per cwt. ex-  
clusive of  
duties, the  
drawback  
mentioned as  
correspond-  
ing to the  
price of which  
notice shall  
have been  
given in the  
*Dublin Ga-  
zette*, shall be  
paid.

mentioned in the said recited act of the last session of parliament, shall be paid or allowed on exportation (except to *Great Britain*), until notice published in the *London Gazette* of the average price for the quarter of a year preceding any other of such subsequent days shall be given in the *Dublin Gazette*; and such drawback or bounty shall be paid or allowed in like manner in every respect, and subject and under and according to the like rules, regulations, restrictions, penalties, and forfeitures, as any drawbacks and bounties were paid or allowed before the passing of this act.

Act may be altered or repealed this session.

IV. And be it further enacted, That this act, and the acts hereby continued, or any of them, may be altered, amended, or repealed, by any act or acts to be made in the present session of parliament.

### SCHEDULE to which this Act refers.

TABLE of DRAWBACKS and BOUNTIES to be allowed and paid under the Provisions of this Act.

Prices of Brown or Muscovado Sugar, at which Drawbacks and Bounties are payable.	Drawback to be allowed on Sugar of the British Plantations in the same State in which it was imported, and Bounty on Refined Sugar, being ground or powdered Sugar.	Bounty on Refined Sugar called Bastards, or Refined Loaf Sugar broken in Pieces.	Bounty on other refined Sugar in Loaf complete, and whole or Lump duly refined.
	Sterling the Cwt.	Sterling the Cwt.	Sterling the Cwt.
If the average price of Brown or Muscovado Sugar, published in the <i>London Gazette</i> , shall not exceed 40 <i>s.</i> sterling the cwt. - -	22 <i>s.</i>	25 <i>s.</i>	40 <i>s.</i>
If it shall exceed 40 <i>s.</i> and not exceed 45 <i>s.</i> - - -	21	25	38
If it shall exceed 45 <i>s.</i> and not exceed 50 <i>s.</i> - - -	20	25	36
If it shall exceed 50 <i>s.</i> and not exceed 58 <i>s.</i> - - -	20	20	34
If it shall exceed 58 <i>s.</i> and not exceed 60 <i>s.</i> - - -	18	18	31
If it shall exceed 60 <i>s.</i> and not exceed 62 <i>s.</i> - - -	16	16	27
If it shall exceed 62 <i>s.</i> and not exceed 64 <i>s.</i> - - -	14	14	24
If it shall exceed 64 <i>s.</i> and not exceed 66 <i>s.</i> - - -	12	12	20
If it shall exceed 66 <i>s.</i> and not exceed 68 <i>s.</i> - - -	10	10	17
If it shall exceed 68 <i>s.</i> and not exceed 70 <i>s.</i> - - -	8	8	13
If it shall exceed 70 <i>s.</i> - -	Nothing	Nothing	Nothing

All the above prices are to be taken exclusive of the duties of customs paid or payable on the importation of sugar.

CAP.



## CAP. XV.

An act for punishing mutiny and desertion; and for the better payment of the army and their quarters, within the United Kingdom, and the islands of Jersey, Guernsey, Alderney, Sark, and Man.— [March 22, 1806.]

Number of forces 134,473. Continuance of this act within Great Britain from March 24, to May 25, 1806, and within Ireland from March 31, to June 1, 1806, and in Jersey, &c. from April 30, to July 1, 1806.

## CAP. XVI.

*An act to continue until the first day of June one thousand eight hundred and seven, and amend an act passed in the thirty-seventh year of his present Majesty, for carrying into execution the treaty of amity, commerce, and navigation, between his Majesty, and the United States of America.*—[March 22, 1806.]

**W**HEREAS an act passed in the thirty-seventh year of his present Majesty's reign, intituled, An act for carrying into execution the treaty of amity, commerce, and navigation, concluded between his Majesty and the United States of America, was to continue in force so long as the said treaty should continue in force, and no longer; which treaty, or so much of it as relates to the matters contained in the said act, has now ceased and determined: and whereas it is expedient that the liberty of navigation and commerce, between the people of this kingdom and the people of the United States of America, should continue for a limited time, in the same manner and under the same limitations and conditions as are specified in the said act: 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 the said act, and every thing therein contained, shall, notwithstanding the said treaty has ceased and determined, be deemed and taken to be and to have been in full force and effect, and shall so continue in force until the first day of June one thousand eight hundred and seven.

Recited act continued till June 1, 1807.

II. Provided always, and be it further enacted, That upon the importation into Great Britain, from the said United States of America, of any articles enumerated in Table B. of an act passed in the forty-third year of his present Majesty's reign, intituled, *An act to repeal the duties of customs payable in Great Britain, and to grant other duties in lieu thereof*, every such article shall be liable to the respective duties imposed by the said act, or by any act or acts passed subsequent thereto, except wheat, wheat-meal, or flour, rye, barley, beer or bigg, oats, oatmeal, pease, beans, Indian corn and maize, the duties to be paid upon which respectively shall be ascertained and regulated according to the prices of wheat, rye, barley, beer or bigg, pease, beans, oats, and oatmeal, in the manner set forth and specified in the table marked B. in an act passed in the forty-fourth year of his present Majesty's reign, intituled, *An act to regulate the importation and exportation of corn, and the bounties and duties payable thereon*, or

On importation into Great Britain from America of any articles enumerated in Table B. of 43 Geo. 3. c. 68. such articles to be liable to the duties imposed by that or any subsequent act, except wheat, &c. which shall be regulated by table B. in according 44 G. 3. c.

according to any other act or acts that shall hereafter be made, for altering or amending the said act, passed in the forty-fourth year of his present Majesty's reign; any thing in the said act passed in the thirty-seventh year of his present Majesty's reign to the contrary notwithstanding.

CAP. XVII.

*An act to permit, until the twenty-fifth day of March one thousand eight hundred and nine, the exportation to the United Kingdom, of wool from the British plantations in America.*—[March 22, 1806.]

10 & 11 Gul. 3.  
c. 10.

**W**HEREAS it is expedient that the exportation of wool, being the product of any of the British plantations in America, from any of the said plantations in America to the United Kingdom, should be excepted from the prohibition of an act passed in the tenth and eleventh year of the reign of his majesty King William the Third, intituled, An act to prevent the exportation of wool out of the kingdoms of Ireland and England into foreign parts, and for the encouragement of the woollen manufactures in the kingdom of England; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act, it shall and may be lawful to export from any place or parts within any of the British plantations in America to the United Kingdom, any wool being of the product of any of the said British plantations; any thing in the said act to the contrary notwithstanding.

Wool may be exported from any of the British plantations in America into this kingdom.

Accounts of wool imported to be made up to the 5th January yearly.

II. And be it enacted, That the commissioners of the customs in England and Scotland respectively, and the commissioners of the revenue in Ireland, shall and are hereby required to direct accounts to be made up on the fifth day of January in every year, of all wool imported in pursuance of this act, distinguishing the quantities and the ports from whence any such wool shall have been so imported.

Continuance of act.

III. And be it enacted, That this act shall continue in force until the twenty-fifth day of March one thousand eight hundred and nine, and no longer.

CAP. XVIII.

*An act to continue, until the twenty-fifth day of March, one thousand eight hundred and seven, the operation of an act, passed in the last session of parliament, to suspend proceedings in actions, prosecutions, and proceedings, under certain acts relating to the woollen manufacture; and also under an act of Queen Elizabeth, so far as the same relates to certain persons employed or concerned in the said manufacture.*—[March 22, 1806.]

CAP. XIX.

*An act for defraying the charge of the pay and cloathing of the militia in Great Britain for the year one thousand eight hundred and six.*—[March 22, 1806.]

CAP.

## CAP. XX.

An act to continue, until the twenty-fifth day of March one thousand eight hundred and seven, and amend so much of an act, made in the thirty-ninth and fortieth years of his present Majesty, as grants certain allowances to adjutants and serjeant-majors of the militia of England, disembodied under an act of the same session of parliament.—[March 22, 1806.]

## CAP. XXI.

An act for making allowances in certain cases to subaltern officers of the militia in Great Britain, while disembodied.—[March 22, 1806.]

## CAP. XXII.

An act for defraying, until the twenty-fifth day of March, one thousand eight hundred and seven, the charge of the pay and cloathing of the militia of Ireland; for holding courts-martial on serjeant-majors, serjeants, corporals, and drummers, for offences committed during the time such militia shall not be embodied; and for making allowances in certain cases to subaltern officers of the said militia during peace.—[March 22, 1806.]

## CAP. XXIII.

An act to extend the provisions of an act passed in the forty-fourth year of the reign of his present Majesty, for enabling subjects of foreign states to enlist as soldiers in his Majesty's service; and to indemnify those who have advised his Majesty to land such soldiers in this kingdom.—[March 22, 1806.]

**W**HEREAS an act passed in the forty-fourth year of his present Majesty's reign, intituled, An act for enabling subjects of foreign states to enlist as soldiers in his Majesty's service; and for enabling his Majesty to grant commissions to subjects of foreign states to serve as officers or as engineers, under certain restrictions; and to indemnify all persons who may have advised his Majesty to enlist any such soldiers or grant any such commissions as aforesaid: and whereas by the said act his Majesty was empowered to enlist as soldiers certain foreigners, and to form them into regiments, battalions, and corps, provided that there should not be within any part of the United Kingdom more in the whole than ten thousand men serving in such regiments, battalions, or corps, at any one time: and whereas a large number of foreigners have been enlisted as soldiers into his Majesty's service in foreign parts, and it has become necessary and been found expedient to land such foreign soldiers in this kingdom, whereby the whole number of foreigners now serving in this kingdom amount to more than the number of ten thousand men allowed by the said recited act, and it is proper that those who have advised his Majesty to land the same in this kingdom should be indemnified; 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 Foreign soldiers although exceeding the same, That all such foreign soldiers as have been already enlisted

44 G. 3. c. 18-

10,000 to be deemed legally enlisted.

enlisted into his Majesty's service, over and above the said number of ten thousand men, shall be deemed and taken to have been and to be legally and effectually enlisted; and all commissions or letters of service as have been already granted by his Majesty to any foreign officers in regiments, battalions, or corps, in which any such men shall have been enlisted, shall be deemed and taken to have been and to be legally and effectually granted, and shall remain and continue in force in like manner in all respects as if such soldiers had been enlisted, and such commissions or letters of service had been granted, after the passing and under the provisions of this act; and every person who may have advised his Majesty to enlist such soldiers and to grant such commissions or letters of service as aforesaid, and to land such soldiers in this kingdom, and to have above the number of ten thousand men in the whole of such foreigners, serving at any one time within the United Kingdom, is hereby fully indemnified.

His Majesty, may augment the number to 16,000 men.

II. And be it further enacted, That it shall be lawful for his Majesty, his heirs and successors, from time to time, to augment such regiments, battalions, or corps, so already formed as aforesaid, and to form any other regiments, battalions, or corps, and to that end to enlist as soldiers to serve in any such regiments, battalions, or corps, any foreigners who shall voluntarily enter themselves as soldiers to serve therein: provided always, that there shall not be within any part of the United Kingdom more in the whole than sixteen thousand men of such foreign soldiers serving in such regiments, battalions, or corps at any one time.

Provisions of recited act to extend to this act: and such foreign soldiers shall be subject to the mutiny act.

III. And be it further enacted, That all provisions and regulations in the said recited act, so far as the same are applicable, shall be applied and put in force in respect of the sixteen thousand men so allowed to serve as aforesaid by this act, as fully and effectually, to all intents and purposes, as if the same were severally and separately repeated and re-enacted in and made part of this act: provided always, that all officers, non-commissioned officers, drummers, or private soldiers, serving under the provisions of this act, shall be subject to all and every the provisions and regulations contained in an act, passed in the last session of parliament, intituled, *An act for punishing mutiny and desertion, and for the better payment of the army and their quarters*; and to all such articles of war as have been, or shall be established by his Majesty in pursuance of the power vested in him for that purpose by the said last-mentioned act, or by any act of parliament which may hereafter be passed, in the same manner, to all intents and purposes, as any of his Majesty's regular forces are now subject to the same.

Act may be altered or repealed this session.

IV. And be it further enacted, That this act may be altered, amended, or repealed, by any act or acts to be made in this present session of parliament.

Continuance of act.

V. Provided always, and be it further enacted, That this act shall continue in force during the present war, and until

one year after the termination thereof, by the ratification of a definitive treaty of peace, and no longer.

#### CAP. XXIV.

An act for further continuing, until the twenty-fifth day of March one thousand eight hundred and eight, an act made in the thirty-third year of the reign of his present Majesty, for rendering the payment of creditors more equal and expeditious in Scotland —[March 22, 1806]

#### CAP. XXV.

An act for raising the sum of ten millions five hundred thousand pounds, by loans or exchequer-bills, for the service of Great Britain for the year one thousand eight hundred and six.—[March 31, 1806.]

Commissioners of the Treasury may raise 10,500,000*l.* by loans and exchequer-bills in like manner as is prescribed by the malt act of this session, c. 2. concerning loans, &c. The clauses, &c. in the said act relating to loans or exchequer-bills, (exception) extended to this act. Exchequer-bills to bear an interest not exceeding threepence-halfpenny per centum per diem. Exchequer-bills, so issued, not to be received again in payment of any taxes; nor exchanged before April 5, 1807. Action not to lie for such refusal. Exchequer-bills to be repaid out of the supplies to be granted in this session. Bank of England authorised to advance 6,500,000*l.* on the credit of this act.

#### CAP. XXVI.

An act for raising the sum of one million five hundred thousand pounds, by loans or exchequer-bills, for the service of Great Britain for the year one thousand eight hundred and six.—[March 31, 1806.]

Commissioners of the Treasury may raise 1,500,000*l.* by loans and exchequer-bills in like manner as is prescribed by the malt act of this session, c. 2. concerning loans, &c. The clauses, &c. in the said act relating to loans or exchequer-bills, (exception) extended to this act. Exchequer-bills to bear an interest not exceeding threepence-halfpenny per centum per diem. Exchequer-bills, so issued, not to be received again in payment of any taxes; nor exchanged before April 5, 1807. Action not to lie for such refusal. Exchequer-bills to be repaid out of the supplies to be granted in this session. Bank of England authorised to advance the said sum on the credit of this act.

#### CAP. XXVII.

An act for continuing, until the twenty-fifth day of March, one thousand eight hundred and eleven, so much of an act made in the fifteenth and sixteenth years of his late Majesty, as relates to the landing of rum or spirits of the British sugar plantations before payment of the duties of excise.—[March 31, 1806.]

So much of act of 15 and 16 Geo. 2. c. 25. as relates to the landing of rum of the British plantations before payment of excise, further continued until March 25, 1811.

#### CAP. XXVIII.

An act to continue, until the twenty-fifth day of March one thousand eight hundred and thirteen, several laws relating to the transportation of felons and other offenders to temporary places of confinement in England and Scotland.—[March 31, 1806.]

So

So much of acts of 19 Geo. 3. c. 74. and 24 Geo. 3. c. 56. as extends to authorise the removal of offenders to temporary places of confinement; and so much of 25 Geo. 3. c. 46. as authorises the removal of offenders to temporary places of confinement further continued until March 25, 1813.

### CAP. XXIX.

An act for reviving and continuing several laws of customs relating to the establishing courts of judicature in the island of Newfoundland; and to the prohibiting the exportation from, and permitting the importation to Great Britain, of corn; and for allowing the importation of other articles of provision, without payment of duty, until the twenty-fifth day of March one thousand eight hundred and nine; and for continuing several laws relating to the granting a bounty upon certain species of British and Irish linens exported from Great Britain, and taking off the duties on importation into Great Britain of foreign raw linen yarns made of flax; to the granting a bounty upon the importation into Great Britain of hemp, and rough and undressed flax, from his Majesty's colonies in America; and to the encouragement of the Greenland whale-fisheries; and for reviving and continuing several laws relating to the regulating the prices at which corn and grain may be exported from Great Britain to Ireland, and from Ireland to Great Britain; and to the admission to entry in Great Britain of oil and blubber of Newfoundland, taken by his Majesty's subjects carrying on the fishery from, and residing in the said island; and for continuing an act of the twenty-third year of his present Majesty, for the more effectual encouragement of the manufactures of flax and cotton in Great Britain; and for reviving and continuing several laws relating to the permitting the importation into Great Britain of hides and other articles in foreign ships; and to the prohibiting the exportation from Ireland of corn or potatoes, or other provisions; and to the permitting the importation into Ireland of corn, fish, and provisions, without payment of duty, until the twenty-fifth day of March, one thousand eight hundred and eight; and for reviving and continuing an act passed in the parliament of Ireland, in the twenty-fifth year of his present Majesty, for the encouragement of the flaxen and hempen manufactures of Ireland, until the twenty-fifth day of March, one thousand eight hundred and twenty-seven; and for amending and further continuing an act made in the seventh year of his present Majesty, for the free importation into Great Britain of cochineal and indigo, until the twenty-fifth day of March, one thousand eight hundred and nine,--- [April 2, 1806.]

Act 33 Geo. 3. c. 76. for establishing courts of judicature in Newfoundland, and act 39 Geo. 3. c. 87. respecting the exportation and importation of corn further continued until March 25, 1809. Act 29 Geo. 2. c. 15. for granting a bounty on linen, and act 4 Geo. 3. c. 26. for granting a bounty on hemp and flax, and act 26 Geo. 3. c. 41. for the encouragement of the Greenland fishery, and so much of act 29 Geo. 3. c. 53. as relates to the Greenland fishery, and act 43 Geo. 3. c. 78. for regulating the prices at which grain, &c. may be exported, and so much of act 43 Geo. 3. c. 68. as relates to the entry of oil or blubber, and act 23 Geo. 3. c. 77. for encouragement of flax and cotton manufactures, and act 44 Geo. 3. c. 29. for permitting the importation of hides, &c. and so much of act 41 Geo. 3. c. 36. respecting the exportation from Ireland of corn or potatoes, &c. further continued until March 25, 1808. Irish Act 25 Geo. 3. respecting the flaxen and hempen manufactures, &c. continued for twenty-one years. Act 7 Geo. 2. c. 18. respecting the importation of cochineal and indigo, further continued until March 25, 1809. Cochineal and indigo subject to the duties now payable and such as are within the limits of the East India Company's charter, not to be imported without their licence, &c.

CAP.

## CAP. XXX.

*An act to authorise his Majesty, until the twenty-fifth day of March one thousand eight hundred and seven, to make regulations respecting the trade and commerce to and from the Cape of Good Hope.*—[April 21, 1806.]

**W**HEREAS the castle, town, and settlement of the Cape of Good Hope, and the territories and dependencies thereof, are now in the possession of his Majesty; and it is expedient, under the present circumstances, that the trade and commerce to and from the same should be regulated for a certain time in such manner as shall seem proper to his Majesty, by and with the advice of his privy council, notwithstanding the special provisions of any act or acts of parliament that may be construed to affect the same; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act, it shall and may be lawful for his Majesty, by and with the advice of his privy council, by any order or orders to be issued from time to time, to give such directions, and make such regulations, touching the trade and commerce to and from the said settlement, and the territories and dependencies thereof, as to his Majesty in council shall appear most expedient and salutary, any thing contained in an act passed in the twelfth year of the reign of his majesty King Charles the Second; intituled, *An act for the encouraging and increasing of shipping and navigation*; or in an act passed in the seventh and eighth years of the reign of his majesty King William the Third, intituled, *An act for preventing frauds and regulating abuses in the plantation trade*; or any other act or acts of parliament now in force, relating to his Majesty's colonies and plantations, or any other act or acts of parliament, law, usage, or custom, to the contrary in anywise notwithstanding.

His Majesty may, by order in council, make regulations respecting the trade and commerce to and from the Cape of Good Hope.

12 Car. 2. c. 22.

7 & 8 W. 3. c. 22.

II. And be it further enacted, That if any goods, wares, or merchandize whatever, shall be imported into or exported from any place or places, part of the said settlement or its territories or dependencies, or shall be exported from any part of his Majesty's dominions to any of the said places; or if any goods, wares, or merchandize, shall be so imported or exported in any manner whatever, contrary to any such order or orders of his Majesty in council; the same shall be forfeited, together with the ship or vessel in which such goods, wares, or merchandize, shall respectively be imported or exported, with all her guns, ammunition, furniture, tackle, and apparel; and every such forfeiture shall and may be sued for, prosecuted, and recovered, by such and the like ways, means, and methods, as any forfeiture incurred by any law respecting the revenue of customs may be sued for, prosecuted, and recovered, in places where respectively the offences shall be committed,

Goods imported or exported contrary to order in council shall be forfeited.

Nothing here-  
in to affect the  
privileges of  
the East-India  
Company.

Continuance  
of act.

committed, and the produce thereof shall be disposed of, paid, and applied, in like manner in the said places respectively, any law, custom, or usage, to the contrary in anywise notwithstanding: provided always, that nothing herein-contained shall in any manner be construed to infringe the rights, privileges, and advantages, belonging to the united company of merchants of *England* trading to the *East Indies*.

III. And be it further enacted, That this act shall continue in force until the twenty-fifth day of *March* one thousand eight hundred and seven.

### CAP. XXXI.

An act to continue, until the twenty-fifth day of *March* one thousand eight hundred and seven, an act made in the forty-fourth year of his present Majesty, for empowering his Majesty to accept the services of such parts of his militia forces in *Ireland* as might voluntarily offer themselves to be employed in *Great Britain*.—[April 21, 1806.]

### CAP. XXXII.

An act to enable the commissioners of his Majesty's treasury of *Ireland* to issue treasury-bills on the credit of such aids or supplies as have been or shall be granted by parliament for the service of *Ireland* for the year one thousand eight hundred and six; and for making forth duplicates of treasury-bills lost or destroyed.—[April 21, 1806.]

### CAP. XXXIII.

An act for raising the sum of twenty millions by way of annuities.—  
[April 21, 1806.]

Most gracious Sovereign,

**WE**, your Majesty's most dutiful and loyal subjects the commons of the united kingdom of *Great Britain* and *Ireland* in parliament assembled, being desirous to raise the necessary supplies which we have cheerfully granted to your Majesty in this session of parliament, have resolved that the sum of twenty millions be raised by annuities, in manner herein-after mentioned; and do therefore most humbly beseech your Majesty that it may be enacted; and be it 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 every contributor towards raising the said sum of twenty millions shall, for every one hundred pounds contributed and paid, be entitled to the principal sum of one hundred pounds, in consolidated annuities, after the rate of three pounds *per centum per annum*, to commence from the fifth day of *January* one thousand eight hundred and six; and also to a further principal sum of sixty-six pounds in reduced annuities, after the rate of three pounds *per centum per annum*, to commence from the fifth day of *April* one thousand eight hundred and six.

Every contributor of 100*l.* to be entitled to a principal of 100*l.* in the 3 per cent. consols, and 66*l.* in the 3 per cent. reduced.

II. And whereas, pursuant to and upon the terms and conditions expressed in the said resolution, several persons have, in books opened



the bank of England for that purpose, subscribed together the whole of the said sum of twenty millions, to be raised by annuities; and made deposits of ten pounds per centum on the respective sums by them so subscribed to the said sum of twenty millions to be raised by annuities, with the cashiers of the governor and company of the bank of England; be it therefore enacted, That it shall and may be lawful to and for such contributors, who have made such deposits with the cashier or cashiers of the governor and company of the bank of England, (which cashier or cashiers is and are hereby appointed the receiver and receivers of such contributions, without any other warrant to be had in that behalf), to advance and pay unto the said cashier or cashiers of the governor and company of the bank of England, the several remainders of the sums by them respectively subscribed towards the said sum of twenty millions, at or before the respective days and times, and in the proportions herein-after limited and appointed in that behalf; (that is to say), the further sum of ten pounds *per centum* on or before the twenty-third day of *May* one thousand eight hundred and six; the further sum of ten pounds *per centum*, on or before the twentieth day of *June* then next following; the further sum of ten pounds *per centum*, on or before the eighteenth day of *July* then next following; the further sum of ten pounds *per centum*, on or before the twenty-second day of *August* then next following; the further sum of ten pounds *per centum*, on or before the nineteenth day of *September* then next following; the further sum of fifteen pounds *per centum*, on or before the seventeenth day of *October* then next following; the further sum of ten pounds *per centum*, on or before the twenty-first day of *November* then next following; the further sum of ten pounds *per centum*, on or before the nineteenth day of *December* then next following; and the remaining sum of five pounds *per centum*, on or before the sixteenth day of *January* one thousand eight hundred and seven.

III. And be it further enacted, That it shall and may be lawful for any guardian or trustee, having the disposition of the money of any infant, to contribute and pay for or towards advancing the said sum of twenty millions, to be raised by annuities in manner aforesaid; and such infant, upon the payment of such sum or sums subscribed by such guardian or trustee, shall become a contributor within the meaning of this act, and be entitled to have and receive the annuities, advantages, and payments, in respect thereof, in such and the like manner as any other contributor; and the said guardian and trustee, as to the said sum or sums so advanced, is hereby discharged, so as the name of such infant be expressed in the receipt or receipts for such money.

IV. And be it further enacted, That every contributor paying in the whole of the sums by them respectively subscribed in respect of the said sum of twenty millions to be contributed as aforesaid, at any time on or before the eighteenth day of *December* one thousand eight hundred and six, shall be entitled to an allowance of so much money as the interest of each sum so paid in advance for completing his, her, or their contribution respectively

Contributors who have made deposits to pay the remainder of subscriptions by instalments.

Guardians may subscribe for infants.

Discount to be allowed on payment of the whole subscription by Dec. 18, 1806.

shall amount unto, after the rate of five pounds *per centum per annum* from the day of completing the same, to the sixteenth day of *January* one thousand eight hundred and seven; which allowance is to be paid by the said cashier or cashiers out of the money to be contributed in pursuance of this act, as soon as such respective contributors, their executors, administrators, successors, and assigns, shall have completed such payment.

Contributors entitled to certain annuities payable half-yearly, but not till their subscriptions are completed.

V. And be it further enacted, That the several subscribers or contributors, their executors, administrators, successors, and assigns, in respect of the said sum of twenty millions, shall be entitled for every one hundred pounds by him, her, or them respectively advanced and paid to an annuity after the rate of three pounds *per centum* in respect of the principal sum of one hundred pounds, to commence from the fifth day of *January* one thousand eight hundred and six, until redemption by parliament in manner herein-after mentioned; and shall also be entitled to a further annuity after the rate of three pounds *per centum*, in respect of the additional principal sum of sixty-six pounds from the fifth day of *April* one thousand eight hundred and six, until redemption by parliament in manner herein-after mentioned; which said respective annuities shall be payable and paid half-yearly, by even and equal portions; (that is to say), the said consolidated annuities, after the rate of three pounds *per centum*, on the fifth day of *July* and the fifth day of *January* in every year; and the said reduced annuities, after the rate of three pounds *per centum*, on the tenth day of *October* and the fifth day of *April* in every year; the first payment upon the said consolidated annuities, after the rate of three pounds *per centum*, to be due on the fifth day of *July* one thousand eight hundred and six, and on the said reduced annuities, after the rate of three pounds *per centum*, on the tenth day of *October* one thousand eight hundred and six, but shall not be payable until the respective subscribers or contributors, their executors, administrators, successors, or assigns, shall have completed the whole of the sums by them subscribed for the purchase of the said annuities.

As soon as subscriptions are completed they may be transferred.

VI. And be it further enacted, That as soon as any contributors, their executors, administrators, successors, or assigns, shall have completed their payments of such part of the whole sum payable by them respectively towards the said sum of twenty millions as shall be payable in respect of the consolidated annuities, after the rate of three pounds *per centum*, to which they respectively shall become entitled, in respect of such subscriptions, the principal sum or sums in the said consolidated annuities shall forthwith be, in the books of the bank of *England*, placed to the credit of such respective contributors, their executors, administrators, successors, or assigns, completing such payments respectively; and as soon as such contributors their executors, administrators, successors, or assigns, shall have completed the payments of such part of the whole sum payable by them respectively towards the said sum of twenty millions as shall be payable in respect of the said reduced annuities, after the rate of three pounds

pounds *per centum*, or any part thereof, or of either of them, the respective principal sums or annuities shall forthwith be, in the books of the bank of *England*, placed to the credit of such respective contributors, their executors, administrators, successors, and assigns, completing such payments; and the persons to whose credit such principal sums shall be so placed, their respective executors, administrators, successors, and assigns, shall and may have power to assign and transfer the same, or any part, share, or proportion thereof, to any other person or persons, body or bodies politick or corporate whatsoever, in the books of the bank of *England*; and the said governor and company of the bank of *England* are hereby required, as soon as conveniently may be after the passing of this act, to prepare proper books for the purpose of entering the names of all such contributors, and of placing to their credit the principal sums so paid by them respectively; and that such of the said contributors, their executors, administrators, successors, or assigns, who shall complete the payments of such parts of the whole sum payable by them respectively, towards the said sum of twenty millions as shall be payable in respect of any or either of the said respective annuities, at any time before the governor and company of the bank of *England* shall have prepared their receipts according to the directions of this act, shall be entitled to have the sums so paid forthwith placed to their credit in the books of the bank of *England*; and the said governor and company are hereby required to cause such sums to be forthwith placed to the credit of the persons entitled to the annuities in respect thereof, in the books of the said bank of *England*; and such entries in the said books shall be in lieu of the receipts hereby directed to be given for all sums paid in manner aforesaid; and such sums shall carry the respective consolidated annuities after the rate of three pounds *per centum per annum*, and the said reduced annuities after the rate of three pounds *per centum per annum*, respectively, redeemable by parliament; and shall respectively be taken and deemed to be stock transferable according to the true intent and meaning of this act, until redemption thereof, in such manner as is herein-after mentioned.

VII. Provided always, and be it further enacted, That all and every such contributor or contributors, his, her, or their executors, administrators, successors, and assigns, who shall have paid into the hands of the said cashier or cashiers the whole of his, her, or their contribution money, on or before the second day of *July* one thousand eight hundred and six, shall be entitled to have and receive on the fifth day of *July* one thousand eight hundred and six, at the bank of *England*, the half-year's annuity after the rate of three pounds *per centum*, that shall become due on the fifth day of *July* one thousand eight hundred and six, and that all and every such contributor or contributors who shall have paid into the hands of the said cashier or cashiers the whole of his, her, or their contribution money on or before the seventh day of *October* one thousand eight hundred and six, shall be entitled to have and receive on the tenth day of *October* one thousand eight

Contributors paying the whole of their subscriptions by the times herein specified, to be entitled to annuities at certain periods.

eight hundred and six, at the bank of *England*, the half-year's annuity, that shall become due on the tenth day of *October* one thousand eight hundred and six, and that all and every such contributor or contributors, who shall have paid into the hands of the said cashier or cashiers, the whole of his, her, or their contribution money, on or before the second day of *January* one thousand eight hundred and seven, shall be entitled to have and receive, on the fifth day of *January* one thousand eight hundred and seven, at the bank of *England*, the whole year's annuity that shall become due on the fifth day of *January* one thousand eight hundred and seven; and that all and every person or persons who shall not have completed the whole of their said payments on or before the said second day of *July* one thousand eight hundred and six, or the said seventh day of *October* one thousand eight hundred and six, or the said second day of *January* one thousand eight hundred and seven, shall, on completing the same within the time in this act prescribed, be entitled to receive the year's annuity from the fifth day of *January* one thousand eight hundred and six, and the fifth day of *April* one thousand eight hundred and six respectively, as the same shall become due, according to the true intent and meaning of this act.

Duty granted by 43 Geo. 3. c. 122. and 44 Geo. 3. c. 15. not to be charged on the half-year's dividends herein specified, &c.

VIII. Provided always, and be it further enacted, That the duty granted by an act of the forty-third year of the reign of his present Majesty, intituled, *An act for granting to his Majesty, until the sixth day of May next after the ratification of a definitive treaty of peace, a contribution on the profits arising from property, professions, trades, and offices*, and by an act made in the last session of parliament, intituled, *An act for granting to his Majesty additional duties in Great Britain, on the amount of assessments to be charged on the profits arising from property, professions, trades, and offices*, shall not be charged upon the half-year's dividend payable on the fifth day of *July* one thousand eight hundred and six, of so much of the three pounds *per centum* consolidated annuities, created by this act, as shall not have been written into the books of the bank of *England* on or before such day as shall be appointed by the governor and company of the bank of *England* for closing the accounts of the said three pounds *per centum* consolidated annuities, previous to the payment of the half-yearly dividend thereupon that will become due on the fifth day of *July* one thousand eight hundred and six, nor upon the half-year's dividend arising on the tenth day of *October* one thousand eight hundred and six, of so much of the three pounds *per centum* reduced annuities granted by this act, as shall not have been written into the books of the bank of *England* on or before such day as shall be appointed by the governor and company of the bank of *England* for closing the accounts of the said three pounds *per centum* reduced annuities previous to the payment of the half-yearly dividend thereupon, that will become due on the tenth day of *October* one thousand eight hundred and six.

IX. And be it further enacted, That all the annuities aforesaid shall be payable and paid, and be transferable, at the bank of *England*;

Annuities payable and transferable at the Bank.

*England*; and shall be subject to such redemption as is herein-after mentioned.

X. And be it further enacted, That so much money shall, from time to time, be set apart and issued at the receipt of the exchequer in *England*, out of the consolidated fund of *Great Britain*, to the said cashier or cashiers of the governor and company of the bank of *England*, as shall be sufficient to satisfy and pay the respective annuities to be created in respect of the said sum of twenty millions together with the charges attending the same.

Money to be issued out of the consolidated fund of *Great Britain* for payment of annuities and charges;

XI. And be it further enacted, That all the said annuities, interest, and dividends, which shall become payable in respect of the said sum of twenty millions, shall be charged and chargeable upon and are hereby charged upon and made payable out of, the consolidated fund of *Great Britain*.

and shall be charged upon the said fund.

XII. And be it further enacted, That the commissioners of his Majesty's treasury in *Ireland* or any three or more of them for the time being, shall from time to time, without any further warrant to be sued for, had, or obtained in this behalf, cause to be issued at the receipt of his Majesty's exchequer out of the consolidated fund of *Ireland*, and paid into the receipt of his Majesty's exchequer in *England*, so much monies as shall be sufficient from time to time to answer to the said exchequer in *England*, the several and respective annuities and other payments hereby directed to be paid thereout; and that such payments shall be made into the said exchequer in *England* half-yearly, by even and equal portions, (that is to say), such of the said sums as shall be paid for the consolidated annuities in respect of the sum of two millions, on or before the first day of *July* and the first day of *January* in every year; and such of the said sums as shall be paid for the reduced annuities in respect of the said sum, on or before the fifth day of *October* and the first day of *April* in every year; the first payment upon the said consolidated annuities to be made on or before the first day of *July* one thousand eight hundred and six, and on the said reduced annuities, on or before the tenth day of *October* one thousand eight hundred and six.

The Treasury in *Ireland* to issue out of the consolidated fund and pay into the Exchequer in *England*, money to answer annuities, &c. to a certain amount.

XIII. And, for the more easy and sure payment of all the several annuities established by this act, be it further enacted, That the said governor and company of the bank of *England*, and their successors, shall from time to time, until all the said annuities shall be redeemed, appoint and employ one or more sufficient person or persons, within their office in the city of *London*, to be their chief or first cashier or cashiers, and one other sufficient person within the same office, to be their accountant-general; and that so much of the monies by this act appropriated for the purpose, as shall be sufficient from time to time to answer the said several and respective annuities, and other payments, herein-directed to be made out of the said monies, in respect of the whole of the said sum of twenty millions, shall, by order of the commissioners of the treasury of *Great Britain*, or any three or more of them, or the high-treasurer of *Great Britain* for the time being, without

The Bank to appoint a cashier and an accountant-general and the Treasury to order money to be issued to the cashier for payment of annuities.

any

any further warrant to be sued for, had, or obtained in that behalf, from time to time, at the respective days of payment in this act appointed for payment thereof, be issued and paid at the receipt of the exchequer in *Great Britain*, to the said first or chief cashier or cashiers of the said governor and company of the bank of *England*, and their successors, for the time being, by way of imprest and upon account for the payment of the said several and respective annuities payable by virtue of this act; and that such cashier or cashiers, to whom the said money shall from time to time be issued, shall from time to time, without delay, pay the same accordingly, and render his or their accounts thereof, according to the due course of the exchequer in *Great Britain*; and that the said accountant-general for the time being shall from time to time inspect and examine all receipts and payments of the said cashier or cashiers, and the vouchers relating thereto, in order to prevent any fraud, negligence, or delay.

Cashier to give receipts for subscriptions, which may be assigned before  
Dec. 19, 1806.

Cashier to give security for paying the money he receives into the Exchequer.

XIV. And be it further enacted, That the cashier or cashiers of the governor and company of the bank of *England*, who shall have received or shall receive any part of the said contributions towards the said sum of twenty millions, shall give a receipt or receipts in writing to every such contributor for all such sums; and that the receipts to be given shall be assignable at any time before the nineteenth day of *December* one thousand eight hundred and six, and no longer: provided always, that such cashier or cashiers shall give security to the good liking of any three or more of the commissioners of the treasury, or the high-treasurer of *Great Britain* for the time being, for duly answering and paying into the receipt of his Majesty's exchequer in *Great Britain*, as after mentioned, for the publick use, all the monies which they have already received, and shall hereafter receive from time to time, of and for the whole of the said sum of twenty millions, and for accounting duly for the same, and for performance of the trust hereby in them reposed, and shall from time to time pay all such monies as soon as he or they shall receive the same, or any part thereof, or within five days afterwards at the farthest, into and shall account for the same, in the exchequer of *Great Britain*, according to the due course thereof, deducting thereout such sums as shall have been paid by him or them in pursuance of this act, for which sums so paid allowance shall be made in his or their accounts.

A book to be kept in the accountant-general's office for entering contributors' names, a duplicate whereof to be transmitted to the auditor of the Exchequer.

XV. And be it enacted, That in the office of the accountant-general of the governor and company of the bank of *England* for the time being, a book or books shall be provided and kept, in which the names of the contributors shall be fairly entered; which book or books, the said respective contributors, their respective executors, administrators, successors, and assigns, shall and may from time to time, and at all seasonable times, resort to and inspect without any fee or charge; and that the said accountant-general shall, on or before the fifth day of *July* one thousand eight hundred and seven, transmit an attested duplicate, fairly written

on

on paper, of the said book or books into the office of the auditor of the receipt of his Majesty's exchequer of *Great Britain*, there to remain for ever.

XVI. And be it further enacted, That such contributors, duly paying the whole sum so subscribed at or before the respective times in this act limited in that behalf, and their respective executors, administrators, successors, and assigns, shall have, receive, and enjoy, and be entitled by virtue of this act to have, receive, and enjoy, the said several annuities by this act granted in respect of the sum so subscribed, out of the monies granted and appropriated in this session of parliament for payment thereof, and shall have good and sure interests and estates therein, according to the several provisions in this act contained, and that the said several annuities shall be free from all taxes, charges, and impositions whatsoever.

Contributors duly paying their subscriptions entitled to annuities tax-free.

XVII. Provided always, That in case any such contributors who have already deposited with or shall hereafter pay to the said cashier or cashiers any sum or sums of money at the time and in the manner herein-before mentioned, in part of the sum or sums so by them respectively subscribed, or their respective executors, administrators, successors, or assigns, shall not advance and pay to the said cashier or cashiers, the residue of the sum or sums so subscribed at the times and in the manner before mentioned, then and in every such case so much of the respective sum or sums so subscribed, as shall have been actually paid in part thereof to the said cashier or cashiers, shall be forfeited for the benefit of the publick, and all right and title to the said annuities after the rate of three pounds *per centum per annum*, and of three pounds *per centum per annum* respectively, in respect thereof, shall be extinguished; any thing in this act contained to the contrary thereof in anywise notwithstanding.

Subscriptions paid in part and not completed, forfeited.

XVIII. And be it further enacted, That all persons who shall be entitled to any of the annuities hereby granted in respect of the said sum of twenty millions, and all persons lawfully claiming under them, shall be possessed thereof as of a personal estate, which shall not be descendible to heirs, nor liable to any foreign attachment by the custom of *London*, or otherwise; any law, statute, or custom to the contrary notwithstanding.

Annuities to be deemed personal estate.

XIX. And be it further enacted, That it shall be lawful for any three or more of the commissioners of the treasury, or the high-treasurer of *Great Britain*, for the time being, to issue and apply from time to time all such sums of money as shall be so paid into the receipt of his Majesty's exchequer of *Great Britain*, by the said cashier or cashiers to such services as shall then have been voted by the commons of the united kingdom of *Great Britain* and *Ireland*, in this present session of parliament.

Treasury may apply the money paid into the Exchequer.

XX. Provided always, and be it further enacted, That the said lords-commissioners of his Majesty's treasury, or any three or more of them, shall and may, and they are hereby authorised, out of the said sum of twenty millions or out of any other the

Treasury may remit to Ireland part of the loan.

aids

aids or supplies granted or to be granted for the service of the year one thousand eight hundred and six, to remit to the exchequer of that part of the united kingdom called *Ireland*, from time to time, any sums of money, not exceeding in the whole the sum of two millions, to be applied to such services for *Ireland*, as shall have been voted by the commons of the united kingdom of *Great Britain and Ireland*, in this present session of parliament.

Accountant-general to keep books for entering transfers.

XXI. And be it further enacted, That books shall be constantly kept by the said accountant-general for the time being, wherein all assignments or transfers of all sums advanced or contributed towards the said sum of twenty millions shall be entered and registered; which entry shall be conceived in proper words for that purpose, and shall be signed by the parties making such assignments or transfers, or if such parties be absent, by their respective attorney or attorneys thereunto lawfully authorised, in writing under his or their hand and seal, or hands and seals, to be attested by two or more credible witnesses; and that the several persons to whom such transfers shall be made, shall respectively underwrite their acceptance thereof, and that no other method of assigning and transferring the said annuities, or any part thereof, or any interest therein, shall be good or available in law: provided always, that all persons possessed of any share or interest in either of the said stocks of annuities, or any estate or interest therein, may devise the same by will, in writing, attested by two or more credible witnesses; but that no payment shall be made upon any such devise, until so much of the said will as relates to such share, estate, or interest, in the said stocks of annuities, be entered in the said office; and that in default of such transfer or devise, such share, estate, or interest, in the said stocks of annuities, shall go to the executors, administrators, successors, and assigns; and that no stamp-duties whatsoever shall be charged on any of the said transfers; any law or statute to the contrary notwithstanding.

Stock may be devised.

Transfers not liable to stamp-duties.

Treasury may defray incidental expences out of contributions, and allow salaries to the cashier and accountant-general.

XXII. Provided always, and be it further enacted, That out of the monies arising from the contributions towards raising the said sum of twenty millions by annuities, any three or more of the commissioners of the treasury, or the high-treasurer of *Great Britain* for the time being, shall have power to discharge all such incidental charges as shall necessarily attend the execution of this act, in such manner as to them shall seem just and reasonable; and also to settle and appoint such allowances as shall be thought proper for the service, pains, and labour of the said cashier or cashiers, for receiving, paying, and accounting for the said contributions; and also shall have power to make, out of the said consolidated fund, such further allowances as shall be judged reasonable for the service, pains, and labour, of the said cashier or cashiers for receiving, paying, and accounting for the said annuities payable by virtue of this act; and also for the service, pains, and labour of the said accountant-general, for performing the trust reposed in him by this act; all which allowances to be made as aforesaid, in respect



respect of the service, pains, and labour of any officer or officers of the said governor and company, shall be for the use and benefit of the said governor and company, and at their disposal only.

XXIII. And be it further enacted, That all the monies to which any person or persons shall become entitled by virtue of this act, in respect of any sum advanced or contributed towards the said sum of twenty millions on which the said consolidated annuities, after the rate of three pounds *per centum per annum*, shall be attending, shall be added to the joint stock of annuities transferable at the bank of *England*, into which the several sums carrying an interest after the rate of three pounds *per centum per annum*, were, by several acts made in the twenty-fifth, twenty-eighth, twenty-ninth, thirty-second, and thirty-third years of the reign of his late majesty King *George* the Second, and by several subsequent acts, consolidated, and shall be deemed part of the said joint stock of annuities, subject nevertheless to redemption by parliament, in such manner, and upon such notice as in the said act made in the twenty-fifth year of his said late Majesty's reign is directed in respect of the several and respective annuities redeemable by virtue of the said act, and that all and every person and persons and corporations whatsoever, in proportion to the money to which he, she, or they, shall become entitled as aforesaid by virtue of this act, shall have and be deemed to have a proportional interest and share in the said joint stock of annuities at the rates aforesaid.

The 3*l.* per cent. consolidated annuities to be added to the joint stock of 3*l.* per cent consolidated annuities.

XXIV. And be it further enacted, That all the monies to which any person or persons shall become entitled by virtue of this act, in respect of any sum advanced or contributed towards the said sum of twenty millions on which the said reduced annuities after the rate of three pounds *per centum per annum* shall be attending, shall be added to the joint stock of annuities transferable at the bank of *England*, which, by an act made in the twenty-third year of the reign of his late Majesty, were reduced from four pounds *per centum per annum*, to three pounds *per centum per annum*, and shall be deemed part of the said joint stock of annuities, subject nevertheless to redemption by parliament, in such manner and upon such notice as in the several acts by which the said annuities, after the rate of four pounds *per centum per annum* were respectively granted are directed in respect of the annuities redeemable by virtue thereof; and that all and every person and persons, and corporations whatsoever, in proportion to the money to which he, she, or they shall become entitled as aforesaid by virtue of this act, shall have and be deemed to have a proportional interest and share in the said joint stock of annuities at the rate aforesaid.

The 3*l.* per cent. reduced, under this act to be added to the joint stock of 3*l.* per cent. reduced.

XXV. And be it further enacted, That if any person or persons shall forge or counterfeit, or cause or procure to be forged or counterfeited, or shall willingly act or assist in the forging or counterfeiting any receipt or receipts for the whole of, or any part or parts of the said contributions towards the said sum of twenty millions either with or without the name or names of any person

Persons counterfeiting receipts for contributions &c. guilty of felony.

or

or persons, being inserted therein, as the contributor or contributors thereto, or payer or payers thereof, or of any part or parts thereof, or shall alter any number, figure, or word therein, or utter or publish, as true, any such false, forged, counterfeited, or altered receipt or receipts, with intent to defraud the governor and company of the bank of *England*, or any body politic or corporate, or any person or persons whatsoever, every such person or persons so forging or counterfeiting, or causing or procuring to be forged or counterfeited, or willingly acting or assisting in the forging or counterfeiting, or altering, uttering, or publishing as aforesaid, being thereof convicted in due form of law, shall be adjudged guilty of felony, and shall suffer death as a felon without benefit of clergy.

Bank to continue a corporation till the annuities hereby granted cease.

XXVI. Provided always, and be it further enacted, That the said governor and company of the bank of *England*, and their successors, notwithstanding the redemption of all or any of their own funds, in pursuance of the acts for establishing the same, or any of them, shall continue a corporation for the purposes of this act, until all the annuities by this act granted shall be redeemed by parliament as aforesaid; and that the said governor and company of the bank of *England*, or any member thereof, shall not incur any disability for or by reason of their doing any matter or thing in pursuance of this act. ✓

No fee to be taken for receiving contributions, or paying or transferring annuities, on penalty of 20*l*.

XXVII. And be it further enacted, That no fee, reward, or gratuity whatsoever, shall be demanded or taken of any of his Majesty's subjects, for receiving or paying the said subscription or contribution monies or any of them, or for any receipt concerning the same, or for paying the said annuities, or any of them, or for any transfer of any sum, great or small, to be made in pursuance of this act, upon pain that any officer or person offending, by taking or demanding any such fee, reward, or gratuity, shall, for every such offence, forfeit the sum of twenty pounds to the party aggrieved, with full costs of suit, to be recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoign, protection, privilege, or wager of law, injunction, or order of restraint, or any more than one imparlance shall be granted or allowed.

Persons sued may plead the general issue.

XXVIII. And be it further enacted, That if any person or persons shall be sued, molested, or prosecuted, for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence, in his, her, or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his, her, or their action or prosecution, or be nonsuited, or judgment shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against any such plaintiff or plaintiffs.

Treble costs.

## CAP. XXXIV.

An act for further continuing, until the twenty-fifth day of March one thousand eight hundred and seven, an act made in the thirty-ninth year of his present Majesty, for the more effectual encouragement of the British fisheries.—[April 21, 1806.]

Act 39 Geo. 3. c. 100. further continued until March 25, 1807.

## CAP. XXXV.

*An act to revive and amend so much of an act made in the forty-third year of his present Majesty, for granting certain stamp-duties in Ireland, as provides for the exempting from the said duties, bank notes and bank post-bills issued by the governor and company of the bank of Ireland.*—[May 5, 1806.]

**W**HEREAS by an act made in the forty-third year of his present Majesty's reign, intituled, An act for granting to his Majesty several duties therein mentioned, to be levied by the commissioners for managing the stamp-duties in Ireland, it was amongst other things enacted, that all bank notes and bank post-bills, which should be issued by the governor and company of the bank of Ireland, should be exempted from the duties thereby charged thereon respectively, upon payment of a compensation for and in lieu of such duties in manner as in the said act is mentioned: and whereas by an act made in the forty-fourth year of his present Majesty's reign, intituled, An act for granting to his Majesty certain stamp-duties in Ireland, it was amongst other things enacted, that so much of the said recited act of the forty-third year as exempted the said bank notes and bank post-bills from the said duties, and as authorised any compensation to be made or received for and in lieu of the said duties, should be repealed: and whereas it is expedient to revive and amend so much of the said recited act of the forty-third year aforesaid, as relates to the said exemption; 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 bank notes and bank post-bills which shall be issued by the governor and company of the bank of Ireland, at any time after the twenty-fifth day of March one thousand eight hundred and six, whether for fifty pounds or any greater or lesser sum, shall be exempt from the duties chargeable thereon respectively by law for one whole year, and so from every twenty-fifth day of March for one whole year next following, provided the governor and company of the said Bank shall within ten days after the passing of this act, on account of the year next following the said twenty-fifth day of March one thousand eight hundred and six, and on each and every twenty-fifth day of March respectively on account of every subsequent year, have paid into his Majesty's treasury of Ireland, such sum of money as shall have been from time to time agreed upon by and between the said governor and company and the lord high-treasurer of Ireland, or the commissioners for executing

45 G. 3. c. 121.  
44. G. 3. c. 68.  
Irish bank notes exempted from stamp-duty on payment of such compensation as shall be agreed on.

executing the office of lord high-treasurer of *Ireland*, as a compensation for and to be in lieu of and in full satisfaction for all stamp-duties payable upon all notes and bills to be issued by the said governor and company of the said Bank during the year next following every such twenty-fifth day of *March* respectively; any thing in the said recited act of the forty-fourth year aforesaid, or any other act or acts in force in *Ireland*, to the contrary in anywise notwithstanding.

## CAP. XXXVI.

*An act to repeal so much of an act of the last session of parliament, as charges a duty of three shillings upon certain tenements or dwelling-houses in Ireland.*—[May 5, 1806.]

43 G. 3. c. 19.

**WHEREAS** by an act made in the last session of parliament, intituled, An act for granting unto his Majesty until the twenty-fifth day of *March* one thousand eight hundred and six, certain inland duties of excise and taxes in *Ireland*, in lieu of former duties of excise and taxes, a yearly rate or duty of three shillings was granted to his Majesty, his heirs and successors, upon and out of every tenement or dwelling-house not having more than six windows or lights, except such houses as shall not be worth the yearly rent of fifty shillings, and the occupier or person paying rent for which hath not any goods or chattels to the value of ten pounds, over and above all his or her just debts, and does not pay rent for house, or house and land altogether, to a greater annual amount than five pounds yearly, (money paid for corn acres, potatoe land by the crop, in the nature of corn acres, and for grazing, not being to be deemed or considered rent): and whereas by an act made in the present session of parliament, the several rates, duties, and taxes granted by the said first recited act, are continued until and upon the twenty-fifth day of *March* one thousand eight hundred and seven: and whereas it is expedient that the said herein-before mentioned rate or duty of three shillings should be repealed, and should be no longer payable; 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 so much of the said last recited act as continues the said rate or duty of three shillings, shall be and the same is hereby repealed; and that, from and after the passing of this act, the said rate or duty of three shillings shall cease and determine, and shall be no longer paid or payable, any thing in the said recited acts, or any other act or acts in force in *Ireland* to the contrary notwithstanding; and that all rules and directions for ascertaining, securing, and collecting the said rate or duty of three shillings, and all persons for enforcing the payment thereof, or of any arrears thereof, contained in any act or acts in force in *Ireland*, shall be, and the same are hereby repealed, so far as the same are applicable to the duty hereby repealed.

So much of  
recited act  
as continues  
the rate of  
3s. on certain  
tenements  
repealed.

CAP.

## CAP. XXXVII.

*An act to declare the law with respect to witnesses refusing to answer.*—[May 5, 1806.]

**W**HEREAS doubts have arisen whether a witness can by law refuse to answer a question relevant to the matter in issue, the answering of which has no tendency to accuse himself, or to expose him to any penalty or forfeiture, but the answering of which may establish, or tend to establish that he owes a debt, or is otherwise subject to a civil suit at the instance of his Majesty, or of some other person or persons; be it therefore declared and enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That a witness cannot by law refuse to answer a question relevant to the matter in issue, the answering of which has no tendency to accuse himself or to expose him to penalty or forfeiture, of any nature whatsoever, by reason only, or on the sole ground, that the answering of such question may establish or tend to establish that he owes a debt, or is otherwise subject to a civil suit, either at the instance of his Majesty, or of any other person or persons.

Declaring the law respecting witnesses refusing to answer questions.

## CAP. XXXVIII.

*An act for repealing the several duties of customs upon tea imported into Great Britain, and granting a duty in lieu thereof; and for granting to his Majesty additional duties of excise on tea.*—[May 5, 1806.]

Most gracious Sovereign,

**W**E, your Majesty's most dutiful and loyal subjects, the commons of the united kingdom of *Great Britain* and *Ireland*, in parliament assembled, towards raising the necessary supplies to defray your Majesty's publick expences, and making a permanent addition to the publick revenue, have freely and voluntarily resolved, to give and grant unto your Majesty, the additional rates and duties herein-after mentioned; and do therefore most humbly beseech your Majesty that it may be enacted; and be it 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 the several and respective duties of customs payable upon tea imported into *Great Britain*, shall, from and after the passing of this act, cease and determine, save and except in all cases relating to the recovering, allowing, or paying, any arrears thereof respectively, which may, at the passing of this act, remain unpaid, or to any fines, penalties, or forfeitures, relating thereto respectively, which shall have been incurred at any time before the passing of this act; and that in lieu and

Duties of customs on tea to cease,

and instead thereof 6l. for every 100l. of

the value of tea sold at the East-India Company's sale shall be paid.

Drawback of the duty to be allowed on exportation.

Duty to be paid on tea sold at the publick sales of the East-India Company.

Duty to be under management of the commissioners of customs.

Duty and drawback, how to be levied and paid.

instead of the said duties, a duty of customs of six pounds, for every one hundred pounds of the true and real value, according to the gross price at which such tea shall have been sold at the publick sales of the united company of merchants of *England* trading to the *East Indies*, shall be raised, levied, collected, and paid, upon all tea imported into *Great Britain*.

II. And be it further enacted, That on the due exportation of any such tea, there shall be paid, or allowed, a drawback of the whole duties of customs by this act imposed.

III. And be it further enacted, That the duty of customs granted by this act upon tea, shall be due and payable upon all tea which shall, from and after the passing of this act, be sold at the publick sales of the said company; and shall be paid or secured in such manner, and at such times, and subject to such rules, regulations, and restrictions, as are prescribed and directed with respect to the payment of any former duties of customs upon tea: provided also, that the said duty of customs shall be due and payable on all tea imported by the said united company, which shall remain in the warehouse of the said company on the passing of this act, and which shall not have been sold at the publick sales of the said company, notwithstanding such tea may have been imported into *Great Britain* before the passing of this act.

IV. And be it further enacted, That such part of the said duty of customs as shall arise in that part of *Great Britain* called *England*, shall be under the management of the commissioners of the customs in *England* for the time being; and such thereof as shall arise in that part of *Great Britain* called *Scotland*, shall be under the management of the commissioners of the customs in *Scotland* for the time being.

V. And be it further enacted, That the said duty of customs, and the drawback of the said duty of customs on tea, may and shall be ascertained, managed, raised, levied, collected, answered, paid, recovered, and allowed, in such and the like manner, and by the same means, ways, or methods, as former duties of customs, and drawbacks of duties of customs upon tea; and also by any such special means, ways, or methods respectively, as former duties of customs, and drawbacks of duties of customs upon tea, were or might be ascertained, managed, raised, levied, collected, answered, paid, recovered, and allowed; and the tea whereon a duty of customs is by this act charged, and drawback of duty of customs allowed upon the importation thereof into, or exportation thereof from *Great Britain*, or on any other account whatever, shall be, and the same is hereby made subject and liable to all and every the conditions, regulations, rules, restrictions, seizures, and forfeitures, to which goods, wares, or merchandize in general; and also all and every the special conditions, rules, regulations, restrictions, seizures, sales, and forfeitures respectively, to which tea was subject and liable by any act or acts of parliament, in force on and immediately before the passing of this act, respecting the revenue of customs; and

all

all pains, penalties, fines, and forfeitures, of whatever nature or kind the same may be, as well pains of death as others, for any offence whatever committed against or in breach of any act or acts of parliament in force on or immediately before the passing of this act, made for securing the revenue of customs, or for the regulation or improvement thereof, and the several clauses, powers, provisions, and directions, contained in any such act or acts, shall, and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put into execution, for and in respect of the duty of customs, and drawback of duty of customs, hereby charged and allowed, in as full and ample manner, to all intents and purposes whatsoever, as if all and every the said acts, clauses, provisions, powers, directions, fines, pains, penalties, or forfeitures, were particularly repeated and re-enacted in the body of this act, and made part thereof.

VI. And be it further enacted, That there shall be raised, levied, collected, and paid unto and for the use of his Majesty, his heirs and successors, for and in respect of tea, over and above all duties of excise already imposed for or in respect thereof by any act or acts of parliament, the further duty of excise hereinafter mentioned; that is to say, for and upon all tea which, from and after the passing of this act, shall be sold at the sales of the United Company of Merchants of *England* trading to the *East Indies*, under two shillings and sixpence *per* pound weight, an excise of thirty pounds *per centum*.

On tea sold at the East-India Company's sale under 2s. 6d. per lb. an excise duty of 30l. per cent. shall be paid.

VII. And be it further enacted, That the said several and respective duties shall be computed upon the gross prices at which such tea shall be sold, to be paid by the purchaser or purchasers of such tea to the said United Company, and to be paid by the said United Company to the respective commissioners of customs and excise for the time being.

Purchaser to pay the duties.

VIII. And be it further enacted, That the said duty of excise, by this act imposed, for or in respect of tea, shall be under the management of the commissioners of excise for the time being, and shall be again drawn back and repaid, or allowed upon the exportation of such tea to any place where a drawback or allowance of the duty on tea is now allowed, or made by law, upon the same terms and conditions, and under, subject, and according to the same rules, regulations, restrictions, provisions, fines, penalties, and forfeitures, as are respectively contained, provided, settled, or established, by any act or acts of parliament in force at the time of passing this act, and relating to the exportation of tea; and the said rules, regulations, restrictions, provisions, fines, penalties, and forfeitures, shall be, and the same respectively are hereby directed to be duly observed, practised, applied, and put in execution, upon such exportation of any such tea; and that the said duty of excise, by this act imposed, for or in respect of tea, shall be raised, levied, collected, and paid, by such persons, and under such management, and under, subject, and according to the rules, regulations, restrictions, provisions, fines, penalties, and forfeitures,

Duty of excise to be under the management of the commissioners of excise; and on exportation of tea, the drawback of duty, where one is now allowed, shall be paid.

How the duty of excise shall be levied.

forfeitures, as are respectively contained, provided, settled, or established, by any act or acts of parliament in force at the time of passing this act, and relating to the excise duties payable for or in respect of tea; and the said rules, regulations, restrictions, provisions, fines, penalties, and forfeitures respectively, shall be, and the same respectively are hereby directed to be duly observed, practised, and put in execution, for the raising, levying, collecting, and paying the said duty of excise by this act imposed, for or in respect of tea, as fully, to all intents and purposes, as if the same rules, regulations, restrictions, provisions, fines, penalties, and forfeitures, relating thereto, were particularly repeated and again enacted in this act.

Prize tea to be subject to the duties imposed by this act.

IX. And be it further enacted, That all tea taken and condemned as prize, and sold by the captors, or their agents, pursuant to the rules, regulations, and restrictions, prescribed by an act passed in the thirty-third year of the reign of his present Majesty, intituled, *An act for the relief of the captors of prizes with respect to the bringing and landing certain prize goods in this kingdom*, shall be subject and liable to the duties of customs and excise by this act imposed on tea.

Duties to be carried to the consolidated fund.

X. And be it further enacted, That all the monies from time to time arising by the duties of customs and excise by this act imposed, (the necessary charges of raising and accounting for the same respectively excepted), shall, from time to time, be paid into the receipt of his Majesty's Exchequer at *Westminster*; and the said money so paid in as aforesaid shall be carried to and made part of the consolidated fund of *Great Britain*.

Separate account of the duties to be kept.

XI. Provided always, and be it further enacted, That the commissioners of his Majesty's Treasury, now or for the time being, or any three or more of them, or the lord high-treasurer for the time being, shall, for the period of ten years from the commencement of this act, cause a separate and distinct account of the additional duty of excise granted by this act to be prepared, and annually laid before parliament, pursuant to an act passed in the forty-second year of the reign of his present Majesty, intituled, *An act for directing certain publick accounts to be laid annually before parliament, and for discontinuing certain other forms of account now in use*; and the monies arising from the said additional duties shall be deemed a permanent increase to the publick revenue of *Great Britain*, for the purpose of defraying any increased charge occasioned by any loan made or stock created by authority of any act of parliament passed, or to be passed, in the present session of parliament.

Act may be altered or repealed this session.

XII. And be it further enacted, That this act may be altered, amended, or repealed, by any act or acts to be made in this present session of parliament.



## CAP. XXXIX.

*An act for granting to his Majesty, until twelve months after the ratification of a definitive treaty of peace, additional duties of excise on tobacco and snuff.*—[May 5, 1806.]

Most gracious Sovereign,

**W**E, your Majesty's most dutiful and loyal subjects, the commons of the united kingdom of *Great Britain and Ireland* in parliament assembled, towards raising the supplies to defray the expences of the just and necessary war in which your Majesty is engaged, have freely and voluntarily resolved to give and grant unto your Majesty the several additional duties of excise herein respectively mentioned; and do therefore most humbly beseech your Majesty that it may be enacted; and be it 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 there shall be raised, levied, collected, and paid, to and for the use of his Majesty, his heirs and successors, upon the goods, wares, and merchandize mentioned and described in the schedule hereunto annexed, the several sums of money and additional duties of excise, as they are respectively inserted, described, and set forth in the said schedule, over and above all other duties of excise now payable to his Majesty; and that there shall be made, allowed, and paid, for or in respect of goods, wares, and merchandize, for or in respect whereof any duty of excise is by this act granted, to the several persons entitled to the same, the several drawbacks of excise as the same are also respectively inserted, described, and set forth in the schedule hereunto annexed; and the same shall commence and take effect from the day mentioned in the said schedule.

Additional duties and drawbacks specified in schedule annexed to be paid and allowed.

II. And be it further enacted, That such of the duties by this act granted, as shall arise in that part of *Great Britain* called *England*, shall be under the management of the commissioners of excise in *England* for the time being; and such thereof as shall arise in that part of *Great Britain* called *Scotland*, shall be under the management of the commissioners of excise in *Scotland* for the time being.

Duties to be under the management of the commissioners of excise.

III. And be it further enacted, That the several sums of money respectively inserted, described, and set forth in the schedule hereunto annexed, as the duties of excise, and the drawbacks set forth in the said schedule upon the goods, wares, and merchandize mentioned therein, shall and may be respectively raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed, in such and the like manner, and in or by any or either of the general or special means, ways, or methods, by which the former duties and drawbacks of excise respectively upon goods, wares, and merchandize of the same sorts or kinds respectively were or might be raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed; and the goods, wares, and

Duties and drawbacks how to be levied and paid.

and merchandize, so by this act respectively made liable to the payment of, or chargeable with duties of excise, or so entitled to drawbacks of excise, as respectively inserted, described, and set forth in the said schedule hereunto annexed, shall be, and the same are hereby made subject to all and every the conditions, regulations, rules, restrictions, and forfeitures, to which goods, wares, and merchandize, were generally or specially subject or liable by any act or acts of parliament in force immediately before the passing of this act, respecting the duties of excise; and all and every pain, penalty, fine, or forfeiture, of any nature or kind whatever, for any offence whatever committed against, or in breach of any act or acts of parliament in force immediately before the passing of this act, made for securing the revenue of excise, or for the regulation or improvement thereof, and the several clauses, powers, and directions therein contained, shall, and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in execution for and in respect of the several duties and drawbacks of excise hereby charged and allowed, in as full and ample manner, to all intents and purposes whatever, as if all and every the said acts, clauses, provisions, powers, directions, fines, pains, penalties or forfeitures, were particularly repeated and re-enacted in the body of this act.

Duty, &c. on any specifick quantity, to apply to any greater or less quantity.

IV. And be it further enacted, That in all cases where duties are imposed or drawbacks allowed by this act on any specifick quantity of goods, wares, and merchandize, the same shall in every case be understood, deemed, and taken, to apply in the same proportion, and after the same rate, to any greater or less quantity than such specifick quantity.

Where contracts have been made, the duty may be added to the price.

V. *And whereas contracts or agreements may have been made for the sale or delivery of tobacco or snuff on which additional duties of excise are or may be granted by this act, which contracts or agreements have no reference to such additional duties, and thereby the several contractors may be materially affected; for remedy thereof, be it further enacted, That all and every person or persons who shall or may have made or entered into any such contracts or agreements, shall, and they are hereby respectively authorised and empowered, in the case of any such contracts or agreements, to add so much money as will be equivalent to the said additional duties respectively to the price of such tobacco or snuff, and shall be entitled by virtue of this act to be paid for the same accordingly.*

Duty to be paid into the Exchequer, &c.

VI. And be it further enacted, That all the monies arising by the said duties, (the necessary charges of raising and accounting for the same excepted), shall from time to time be paid into the receipt of his Majesty's Exchequer at *Westminster*, distinctly and apart from all other branches of the publick revenues; and that there shall be provided and kept in the office of the auditor of the said receipt of exchequer, a book or books in which all the monies arising from the said respective duties, and paid into the said receipt as aforesaid, shall be entered separate and apart from all other monies paid or payable to his Majesty, his heirs and successors,

cessors, upon any account whatever; and the said monies so paid into the said receipt shall, from time to time as the same shall be paid into the said receipt, be issued and applied to such services as shall then have been voted by the commons of the united kingdom of Great Britain and Ireland in this present session of parliament, for the service of the year one thousand eight hundred and six, or shall be voted by the commons for the service of any subsequent year; and the commissioners of his Majesty's treasury now or for the time being, or any three or more of them, or the high-treasurer for the time being, are and is hereby authorised and empowered to issue and apply the same accordingly.

VII. And be it further enacted, That this act shall continue in force until twelve months after the ratification of a definitive treaty of peace. Continuance of act.

VIII. And be it further enacted, That this act may be altered, amended, or repealed, by any act or acts to be made in this present session of parliament. Act may be altered or repealed.

SCHEDULE to which this Act refers.

Schedule (A.)

	£.	s.	d.
For every pound weight of tobacco imported into Great Britain, not being of the produce or manufacture of Ireland, an additional duty of - - -	0	0	6
For every pound weight of snuff imported into Great Britain by the United Company of Merchants of England trading to the East Indies, an additional duty of - - -	0	1	6
For every pound weight of snuff imported into Great Britain from any British plantation in America, or from the Spanish West Indies, an additional duty of - - -	0	0	9
For every pound weight of snuff imported into Great Britain from any other place, not being Irish manufactured snuff, imported directly from Ireland, an additional duty of - - -	0	0	10½
For every pound weight of unmanufactured tobacco, of the growth or produce of Ireland, imported into Great Britain, an additional counter-vailing duty of - - -	0	0	6
For every pound weight of Irish manufactured short-cut tobacco, or tobacco manufactured into what is commonly called or known by the name of Spanish, imported into Great Britain, an additional counter-vailing duty of - - -	0	0	9

For

## Schedule (A.)—continued.

For every pound weight of Irish manufactured shag tobacco imported into Great Britain, an additional countervailing duty of - - - - -	0 0 8
For every pound weight of Irish manufactured roll tobacco imported into Great Britain, an additional countervailing duty of - - - - -	0 0 9
For every pound weight of Irish manufactured carrot tobacco imported into Great Britain, an additional countervailing duty of - - - - -	0 0 8
For every pound weight of every other sort of Irish manufactured tobacco not herein-before enumerated or described, imported into Great Britain, an additional countervailing duty of - - - - -	0 0 9
For every pound weight of Irish manufactured rappee snuff imported into Great Britain, an additional countervailing duty of - - - - -	0 0 7½
For every pound weight of Irish manufactured Scotch snuff imported into Great Britain, an additional countervailing duty of - - - - -	0 0 10½
For every pound weight of Irish manufactured brown Scotch snuff imported into Great Britain, an additional countervailing duty of - - - - -	0 0 7½
For every pound weight of Irish manufactured tobacco-stalk flour imported into Great Britain, an additional countervailing duty of - - - - -	0 0 9½
For every pound weight of every other sort or kind of Irish manufactured snuff, or snuff-work not herein-before enumerated or described, imported into Great Britain, an additional countervailing duty of - - - - -	0 0 10½

The said additional duties to be paid by the importers or proprietors of all tobacco and snuff which shall have been imported, and for which all the duties chargeable on tobacco and snuff respectively shall not have been paid on or before the twenty-ninth day of March one thousand eight hundred and six, or which shall be imported, and which, whether the same shall have been or shall be imported, shall not be duly exported to parts beyond the seas directly from the warehouses in which the same shall have been lodged under the rules and regulations in that case made and provided.

For every pound weight of short-cut tobacco manufactured at any of the ports of Great Britain, into which tobacco may lawfully be imported, or within two miles thereof, from tobacco for which the duties

imposed

## Schedule (A.)—continued.

imposed in respect thereof shall have been paid and exported as merchandize by the manufacturer thereof, from such ports to foreign parts, an additional drawback of	-	-	-	-	-	-	0	0	6
For every pound weight of shag tobacco so manufactured and exported, an additional drawback of	-	-	-	-	-	-	0	0	5½
For every pound weight of roll tobacco so manufactured and exported, an additional drawback of	-	-	-	-	-	-	0	0	6
For every pound weight of carrot tobacco so manufactured and exported, an additional drawback of	-	-	-	-	-	-	0	0	5½

## CAP. XL.

An act to enable his Majesty to grant a certain annuity to vice-admiral Sir John Duckworth knight of the most honourable order of the Bath, in consideration of the eminent services which he has rendered to his Majesty and the publick.—[May 5, 1806.]

His Majesty may grant to Sir John Thomas Duckworth for life an annuity of 1000*l.* to commence from February 6, 1806. The annuity shall be paid at the Exchequer without fees, and shall not be subject to any tax.

## CAP. XLI.

An act for raising the sum of three millions by loans or exchequer-bills, for the service of Great Britain for the year one thousand eight hundred and six.—[May 5, 1806.]

Commissioners of the Treasury may raise 3,000,000*l.* by loans and exchequer-bills in like manner as is prescribed by the malt act of this session, c. 2. concerning loans, &c. The clauses, &c. in the said act relating to loans or exchequer-bills, (exception) extended to this act. Exchequer-bills to bear an interest not exceeding three pounds per centum per annum. Exchequer-bills so issued not to be received again in payment of any taxes; nor exchanged before the expiration of six months from the ratification of a definitive treaty of peace. Action not to lie for such refusal. Exchequer-bills to be repaid out of the supplies to be granted in next session. Exchequer-bills, if not paid off; to bear an interest of 5*l.* per centum per annum. When the three pounds per centum consolidated Bank annuities shall be eighty pounds per centum, or more, the exchequer-bills shall become payable. Bank of England authorised to advance the said sum on the credit of this act.

## CAP. XLII.

An act for granting to his Majesty, during the present war, and for six months after the expiration thereof, by the ratification of a definitive treaty of peace, additional duties on certain goods, wares, and merchandize, imported into and exported from, or brought or carried coastwise within Great Britain.—[May 5, 1806.]

Most gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the commons of the united kingdom of Great Britain and Ireland, in parliament assembled, towards raising the supplies to defray the

the expences of the just and necessary war in which your Majesty is engaged, have freely and voluntarily resolved to give and grant to your Majesty the several additional duties herein-after mentioned; and do therefore most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the tenth day of *May* one thousand eight hundred and six, there shall be raised, levied, collected, and paid unto his Majesty, his heirs and successors, in ready money, (except as herein-after is provided), without any discount whatever, upon goods, wares, or merchandize, imported or brought into *Great Britain*, from parts beyond the seas (except sugar), and upon goods, wares, and merchandize exported from *Great Britain*; and upon goods, wares, or merchandize brought or carried coastwise or from port to port within *Great Britain*; the several additional duties of customs as the same are respectively inserted, described, and set forth in figures in the Tables hereunto annexed, marked (A.) and (B.); and that there shall also be paid or allowed the several drawbacks of the said duties of customs, as the same are also respectively inserted, described, and set forth in figures in the said Tables marked (A.) and (B.); any law, custom, or usage to the contrary notwithstanding.

From May 10, 1806, the additional duties of customs specified in Tables (A.) and (B.) annexed (except sugar) shall be paid; and the drawbacks therein mentioned shall be allowed.

From June 1, 1806, the additional duties and drawbacks on sugar shall be paid and allowed.

Duties not chargeable on the articles herein-mentioned, nor on the produce of the duties granted by 43 Geo. 3.

Duties to be charged on goods not entered before May 10, 1806,

H. And be it further enacted, That, from and after the first day of *June* one thousand eight hundred and six, there shall be in like manner raised, levied, collected, paid, and allowed, the additional duties and drawbacks of customs on sugar, imported into or exported from *Great Britain*, as the same are respectively inserted, described, and set forth in figures in the said Tables hereunto annexed, marked (A.) and (B.).

III. Provided also, and be it further enacted, That the additional duties of customs granted by this act shall not be charged or payable on any cotton wool, wine, tea, or tobacco; or on any fir-timber eight inches square and not exceeding ten inches square, of the growth of *Norway*, and imported directly from thence; nor any deals above seven inches in width, being eight feet in length and not above ten feet in length, and not exceeding one inch and an half in thickness; nor on the produce and amount of the additional duties of customs, granted by an act passed in the forty-third year of the reign of his present Majesty, intituled, *An act for granting to his Majesty, during the present war and until the ratification of a definitive treaty of peace, additional duties on the importation and exportation of certain goods, wares, and merchandize, and on the tonnage of ships and vessels in Great Britain.*

IV. And be it further enacted, That the several and respective additional duties of customs by this act granted on goods, wares, and merchandize, shall be charged and payable on all goods, wares, and merchandize, (other than and except such as shall have been or shall be imported by the United Company of Merchants of *England* trading to the *East Indies*), which shall not have been entered, and

on

on which the duties of customs due and payable thereon, on or before the tenth day of *May* one thousand eight hundred and six, shall not have been paid or secured by bond, notwithstanding such goods, wares, and merchandize may have been imported into *Great Britain* on or before the tenth day of *May* one thousand eight hundred and six.

V. Provided always, and be it further enacted, That the additional duties of customs, granted by this act on the importation of any goods, wares, and merchandize into *Great Britain*, (other than and except such as have been or shall be imported by the United Company of Merchants of *England* trading to the *East Indies*), shall not be charged or payable on any such goods, wares, or merchandize, in case the whole of the duties of customs due thereon at the time of importation shall have been secured by bond, on or before the tenth day of *May* one thousand eight hundred and six.

But not payable if duties have been secured.

VI. Provided always, and be it further enacted, That the additional duties of customs granted by this act on goods, wares, and merchandize, (other than and except such as shall have been imported by the United Company of Merchants of *England* trading to the *East Indies*), shall be charged and payable on all goods, wares, and merchandize imported into *Great Britain* which shall have been or shall be warehoused, and shall remain, on the tenth day of *May* one thousand eight hundred and six, in warehouses under his Majesty's locks, in pursuance or by the authority of any act or acts of parliament in force on or immediately before the said tenth day of *May* one thousand eight hundred and six, although such goods, wares, or merchandize may have been imported before the said tenth day of *May* one thousand eight hundred and six: Provided always, that such duties shall not be charged or payable on any such goods, wares, or merchandize, unless and until any such goods, wares, or merchandize, shall be taken out of any such warehouse for the purpose of being used or consumed in *Great Britain*, or shall be sold for payment of duties under any act or acts of parliament relating to such duties.

Duties to be chargeable on goods warehoused on or before *May* 10, 1806,

but shall not be payable till taken out of warehouse.

VII. And be it further enacted, That the additional duties of customs granted by this act upon goods, wares, and merchandize, imported by the said United Company of Merchants of *England* trading to the *East Indies*, as the same are described and set forth in figures in the Table hereunto annexed, marked (B.) shall be due and payable upon all such goods, wares, and merchandize, (cotton wool, tea, and wine, excepted), as shall, from and after the said tenth day of *May* one thousand eight hundred and six, be sold at the publick sales of the said company, and shall be paid or secured in such manner and at such times, and subject to such rules, regulations, and restrictions, as are prescribed and directed with respect to the payment of any former duties of customs upon such goods, wares, and merchandize respectively: Provided also, that the said additional duties of customs shall be due and payable on all goods, wares, and merchandize imported by the said United Company, which shall remain in the warehouse of the said company.

Duties to be paid on goods imported by the East-India Company according to schedule (B.) (cotton wool, tea, and wine excepted); &c.

Goods in  
warehouse  
liable.

pany on the said tenth day of *May* one thousand eight hundred and six, and which shall not have been sold at the publick sales of the said company, notwithstanding such goods, wares, and merchandize may have been imported into *Great Britain* before the said tenth day of *May* one thousand eight hundred and six.

Duties may be  
secured by  
bond,

VIII. And be it further enacted, that in all cases where the whole or any part of the duties of customs on any goods, wares, and merchandize are permitted to be secured by bond, by virtue of any act or acts of parliament in force on or immediately before the tenth day of *May* one thousand eight hundred and six, the additional duties of customs granted by this act may in like manner and under the same rules, regulations, restrictions, and conditions, be permitted to be secured by bond.

Additional  
bounty to be  
allowed on the  
exportation of  
sugar.

IX. And whereas it is expedient, on account of the additional duty by this act imposed on sugar imported into *Great Britain*, that an additional bounty should be paid and allowed on the exportation from *Great Britain* of refined sugar, produced from sugar of the *British plantations*, or from sugar imported by the *United Company of Merchants of England* trading to the *East Indies*, and on which sugar the duties of customs payable thereon at the time of the importation thereof shall have been duly paid; be it therefore enacted, That there shall be paid and

allowed on the exportation from *Great Britain* of any such refined sugar, and which shall have been prepared from sugar on which the duties of customs payable at the time of the importation of such sugar shall have been duly paid, an additional bounty to be calculated at and after the rate of fifteen pounds for every one hundred pounds in money, on the produce and amount of whatever bounty may be due and payable on any such refined sugar respectively, by any act or acts of parliament in force at the time of the exportation thereof, exclusive of the produce and amount of the additional bounty on such sugar granted by an act of the forty-third year of the reign of his present Majesty, intituled, *An act for granting to his Majesty, during the present war and until the ratification of a definitive treaty of peace, additional duties on the importation and exportation of certain goods, wares, and merchandize, and on the tonnage of ships and vessels in Great Britain*: Provided always, that the additional bounty by this act granted shall not be paid or allowed on any refined sugar which shall be entered for exportation before the fourteenth day of *July* one thousand eight hundred and six, and that the said additional bounty shall not be paid or allowed on any refined sugar which shall not have been actually shipped for exportation within six weeks after the expiration of this present act.

43 G. 3. c. 70.

Additional  
bounty not to  
be allowed on  
refined sugar  
entered for  
exportation  
before July 14,  
1806.

X. And be it further enacted, That whenever it shall appear by notice in the *London Gazette*, in manner directed by an act passed in the thirty-second year of the reign of his present Majesty, intituled, *An act for regulating the allowance of the drawback and payment of the bounty on the exportation of sugar, and for permitting the importation of sugar and coffee into the Bahama and Bermuda Islands in foreign ships*, that the average price of brown or Muscovado sugar, taken in manner directed by the said last recited act, for the six weeks

When, by  
notice agree-  
ably to 32  
G 3. c. 43.  
the average  
price of brown  
or Muscovado  
sugar at cer-  
tain periods  
shall be



weeks preceding the first day of *June*, or for the two months preceding the first day of *August*, or for the two months preceding the first day of *October* next after the passing of this act, or for the four months preceding the fifth day of *January*, the fifth day of *May*, and the fifth day of *September* respectively in every succeeding year, shall be below forty-nine shillings the hundred weight, then and in such case it shall be lawful for the lord high-treasurer or the lords commissioners of his Majesty's treasury, or any three or more of them for the time being, and they are hereby authorised to suspend until the publication in the *Gazette* as aforesaid, of the average prices of the succeeding four months, the sum of one shilling in the hundred weight, part of the duty on sugar by this act granted; and if such average prices shall be below forty-eight shillings, then two shillings of the said duty; and if such average prices shall be below forty-seven shillings, then the whole of such duty; and to continue any such suspension if such average prices so published shall still remain below such sums of forty-nine shillings, forty-eight shillings, or forty-seven shillings the hundred weight respectively, or to alter the amount of any such suspension of duty, according to such average prices as aforesaid; and so from time to time so long as such average prices of sugar shall continue to be below such respective prices the hundred weight as aforesaid; and to take off such suspension when such average prices so published shall be above forty-nine shillings the hundred weight, and again in like manner to suspend the same; and every such suspension, and also every alteration or termination of any such suspension, shall be published three times in the *London Gazette*, immediately after every such suspension or alteration, or termination thereof.

below certain sums, the Treasury empowered to suspend payment of duty in manner herein mentioned.

XI. Provided always, and be it further enacted, That nothing in this act contained shall extend, or be construed to extend, to repeal or alter any of the provisions contained in two acts for the union of *Great Britain* and *Ireland*, the one made in the parliament of *Great Britain* in the thirty-ninth and fortieth years of his present Majesty's reign, and the other made in the parliament of *Ireland* in the fortieth year of his present Majesty's reign, or any other act or acts in force on or immediately before the said tenth day of *May* one thousand eight hundred and six, by which any goods, wares, or merchandize imported from *Ireland* into *Great Britain*, or any goods, wares, and merchandize exported from *Great Britain* to *Ireland*, are respectively made to remain liable to, or are charged with, or exempted from any duties of customs, whether countervailing or others, or by which any drawbacks or bounties are allowed or given in respect of any such goods, wares, or merchandize.

Act not to affect the acts of union of *Great Britain* and *Ireland*, &c.

XII. *And whereas an additional duty of customs on sugar imported into Great Britain is by this act imposed: And whereas it is just and reasonable in respect thereof, and pursuant to the provisions contained in the acts for the union of Great Britain and Ireland, that additional duties of customs should be charged on all refined sugars being of the manufacture of Ireland, and imported from thence into Great Britain,*

*sufficient*

From June 1, 1806, the countervailing duties specified in Table (C.) shall be charged on refined sugar imported from Ireland.

Such countervailing duties to be levied as the former.

sufficient to counterpoise the additional duty on the raw material by this act imposed; be it therefore further enacted, That, from and after the first day of *June* one thousand eight hundred and six, there shall be charged on any refined sugar, being of the manufacture of *Ireland*, and imported from thence into *Great Britain*, the several additional countervailing duties of customs as the same are respectively inserted, described, and set forth in figures in the Table hereunto annexed, marked (C.)

XIII. And be it further enacted, That the said additional countervailing duties shall be managed, ascertained, raised, levied, collected, paid, recovered, appropriated, and applied, in such and the like manner, and by the same means, ways, and methods in every respect as the former countervailing duties on refined sugar, the manufacture of *Ireland*, and imported from thence into *Great Britain*, are managed, ascertained, raised, levied, collected, paid, recovered, appropriated, and applied.

XIV. And whereas it is just and reasonable, on account of the additional duty of customs by this act charged on sugar imported into *Great Britain*, that additional drawbacks or bounties should in respect thereof be paid and allowed on refined sugar of the manufacture of *Great Britain* exported from thence to *Ireland*, be it therefore further enacted,

From June 1, 1806, the drawbacks or bounties specified in Table (D.) shall be allowed on the exportation of manufactured sugar to *Ireland*.

That, from and after the first day of *June* one thousand eight hundred and six, there shall be paid and allowed, on the exportation from *Great Britain* to *Ireland*, of the manufacture of *Great Britain* which shall have been prepared from sugar of the produce of the *British* plantations, or from sugar imported by the United Company of Merchants of *England* trading to the *East Indies*, on which sugars the duties of customs payable at the time of the importation thereof shall have been duly paid, the several and respective additional drawbacks or bounties as the same are respectively inserted, described, and set forth in figures in the Table hereunto annexed, marked (D.): Provided always, that the said additional drawbacks or bounties respectively shall not be paid or allowed unless all the rules, regulations, restrictions, and conditions required by any act or acts of parliament in force on or immediately before the passing of this act with respect to drawbacks or bounties payable on the exportation from *Great Britain* to *Ireland* of any refined sugar, are duly complied with.

But bounty shall not be paid on sugar entered for exportation to *Ireland* before July 14, 1806, &c.

XV. Provided also, and be it further enacted, That the said additional bounty shall not be paid or allowed on any refined sugar which shall be entered for exportation to *Ireland* before the fourteenth day of *July* one thousand eight hundred and six, and that the said additional bounty shall not be paid or allowed on any refined sugar which shall not have been actually shipped for exportation to *Ireland* within six weeks after the expiration of this present act.

Duties to be under the management of the commissioners of customs.

XVI. And be it further enacted, That such of the additional duties of customs as shall arise in that part of *Great Britain* called *England*, shall be under the management of the commissioners of the customs in *England* for the time being; and such thereof as shall arise in that part of *Great Britain* called *Scotland*, shall be

under

under the management of the commissioners of the customs in *Scotland* for the time being.

XVII. And be it further enacted, That the several duties respectively inserted, described, and set forth in figures in the said Tables hereunto annexed, marked (A.) and (B.) as the additional duties of customs, whether charged and payable on the several goods, wares, and merchandize, specified therein, according to the value thereof, or otherwise, and the drawbacks of the duties of customs upon, for, or in respect of such goods, wares, and merchandize; may and shall be respectively ascertained, managed, raised, levied, collected, answered, paid, recovered, and allowed, (except where any alteration is expressly made by this act), in such and the like manner, and by the same means, ways, or methods, as former duties of customs and drawbacks of duties of customs, upon goods, wares, or merchandize, in general, and also by any such special means, ways, or methods, respectively, as former duties of customs and drawbacks of duties of customs upon goods, wares, or merchandize, of the same sorts or kinds, were or might be ascertained, managed, raised, levied, collected, answered, paid, recovered, and allowed; and the goods, wares, or merchandize, whereon duties of customs are by this act charged, and drawbacks of duties of customs allowed upon the importation thereof into or exportation thereof from *Great Britain*, or on any other account whatever, shall be, and the same are hereby made subject and liable to all and every the conditions, regulations, rules, restrictions, seizures, and forfeitures, to which goods, wares, or merchandize, in general, and also all and every the special conditions, rules, regulations, restrictions, seizures, sales, and forfeitures respectively, to which the like goods, wares, or merchandize, were subject and liable by any act or acts of parliament in force on and immediately before the said tenth day of *May* one thousand eight hundred and six, respecting the revenue of customs, except where any alteration is expressly made by this act; and all pains, penalties, fines, and forfeitures, of whatever nature or kind the same may be, as well pains of death as others, for any offence whatever committed against or in breach of any act or acts of parliament in force on or immediately before the said tenth day of *May* one thousand eight hundred and six, made for securing the revenue of customs, or for the regulation or improvement thereof, and the several clauses, powers, provisions, and directions, contained in any such act or acts, shall (unless where expressly altered by this act) and are hereby directed and declared to extend to and shall be respectively applied, practised, and put in execution for and in respect of the several duties of customs and drawbacks of duties of customs hereby charged and allowed, in as full and ample manner, to all intents and purposes whatever, as if all and every the said acts, clauses, provisions, powers, directions, fines, pains, penalties, or forfeitures, were particularly repeated and re-enacted in the body of this act, and made part thereof.

Duties and drawbacks how to be levied and paid.

XVIII. And

Duties to be paid into the Exchequer.

XVIII. And be it further enacted, That all the monies arising by the said duties, (the necessary charges of raising and accounting for the same excepted,) shall from time to time be paid into the receipt of his Majesty's Exchequer at *Westminster*, distinctly and apart from all other branches of the publick revenues, and that there shall be provided and kept in the office of the auditor of the said receipt of exchequer, a book or books in which all the monies arising from the said respective duties, and paid into the said receipt as aforesaid, shall be entered separate and apart from all other monies paid or payable to his Majesty, his heirs and successors, upon any account whatever; and the said monies so paid into the said receipt shall from time to time, as the same shall be paid into the said receipt, be issued and applied to such services as shall then have been voted by the commons of the united kingdom of *Great Britain* and *Ireland* in parliament assembled, for the service of the year one thousand eight hundred and six, or shall be voted by the said commons for the service of any subsequent year; and the commissioners of his Majesty's treasury now or for the time being, or any three or more of them, or the high treasurer for the time being, are or is hereby authorised and empowered to issue and apply the same accordingly.

Limitation of actions.

XIX. And be it further enacted, That if any action or suit shall be brought or commenced against any person or persons for any thing done in pursuance of this act, such action or suit shall be commenced within three calendar months next after the fact committed, and not afterwards, and shall be laid in the county or place where the cause of complaint did arise, and not elsewhere; and the defendant or defendants, in every such action or suit, may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon; and if the jury shall find for the defendant or defendants in any such action or suit, or if the plaintiff or plaintiffs shall be nonsuited, or discontinue his, her, or their action or suit, after the defendant or defendants shall have appeared, or if, upon demurrer, judgement shall be given against the plaintiff or plaintiffs, the defendant or defendants shall have treble costs, and have the like remedy for the same as any defendant hath in any other cases to recover costs by law.

Continuance of duties.

XX. And be it further enacted, That the duties granted by this act shall continue in force during the present war, and for six months after the expiration thereof, by the ratification of a definitive treaty of peace.

Act may be altered or repealed this session.

XXI. And be it further enacted, That this act, or any of the provisions thereof, may be varied, altered, or repealed, by any act or acts to be made in this present session of parliament.

## TABLES referred to in this Act.

Table (A.)

A TABLE of Additional Duties of Customs payable on the Importation into Great Britain of the Goods, Wares, and Merchandize, therein enumerated or described, not being imported by the United Company of Merchants of England trading to the East Indies.

And of Additional Duties of Customs payable on the Exportation from Great Britain of the Goods, Wares, and Merchandize, therein enumerated or described.

Also of Additional Duties of Customs, payable on the Goods, Wares, and Merchandize therein enumerated or described, brought or carried Coastwise, or from Port to Port within Great Britain.

INWARDS;	Duty.			Drawback.		
	£.	s.	d.	£.	s.	d.
Sugar, for every £.100 of the produce and amount of the duties of customs due and payable thereon, (except as herein-after mentioned,) an additional duty of - - - -	15	0	0	15	0	0
All other goods, wares, and merchandize, for every £.100 of the produce and amount of the duties of customs due and payable thereon, (except as herein-after mentioned,) an additional duty of - - - -	8	6	8	0	0	0

Except

Cotton Wool,

Tobacco,

Wine,

Wood, viz.

— Deals above seven inches in width, being eight feet in length, and not above ten feet in length, and not exceeding one and an half-inch in thickness.

— Fir timber, being eight inches square, and not exceeding ten inches square, of the growth of Norway, and imported directly from thence.

These additional duties are not to be charged on the produce and amount of the additional duties of customs granted by an act of the forty-third year of his present Majesty, intituled, "An act for granting to his Majesty, during the present war, and until the ratification of a definitive

definitive treaty of peace, additional duties on the importation and exportation of certain goods, wares, and merchandize, and on the tonnage of ships and vessels in Great Britain;” or by an act of the forty-fourth year of his present Majesty, intituled, “An act for granting to his Majesty during the present war, and for six months after the expiration thereof, by the ratification of a definitive treaty of peace, additional duties on the importation of certain goods, wares, and merchandize into Great Britain, and on goods, wares, and merchandize, brought or carried coastwise within Great Britain;” or by an act of the last session of parliament, intituled, “An act for granting to his Majesty additional duties within Great Britain, on certain goods, wares, and merchandize, imported into, or brought or carried coastwise.”

See the Act to which this Table is annexed.

OUTWARDS.

	DUTY.		
	£.	s.	d.
Goods, wares, and merchandize, not being of the growth, produce, or manufacture of Great Britain, for every £.100 of the produce and amount of the duties of customs due and payable on the exportation thereof, (except as herein-after mentioned,) an additional duty of - - - - -	8	6	8
Coals, for every £.100 of the produce and amount of the duties of customs due and payable on the exportation thereof, (except as herein-after mentioned,) an additional duty of - - -	8	6	8

These additional duties are not to be charged on the produce and amount of the additional duties of customs granted by an act of the forty-third year of his present Majesty, intituled, “An act for granting to his Majesty, during the present war, and until the ratification of a definitive treaty of peace, additional duties on the importation and exportation of certain goods, wares, and merchandize, and on the tonnage of ships and vessels in Great Britain.”

COASTWISE.

	DUTY.		
	£.	s.	d.
Goods, wares, and merchandize, brought or carried coastwise, or from port to port within Great Britain, for every £.100 of the produce and amount of the duties of customs due and payable thereon, (except as herein-after mentioned,) an additional duty of - - - - -	8	6	8

Note.

Coals,

## Coals, viz.

— used for smelting copper and tin ores within the counties of Cornwall and Devon, or which shall be used in fire engines for the draining water out of the mines of tin and copper, within the county of Cornwall.

This additional duty on such coals shall be repaid in like manner, as the other duties on coals so used; and for the conditions, regulations, and restrictions, under which those duties shall be so repaid, see 9 Ann. cap. 6.—14 Geo. 2. cap. 41.

— used in calcining or smelting copper and lead ores within the Isle of Anglesey, or which shall be used in fire engines for draining water out of the mines of copper and lead within the said isle.

This additional duty on coals so used shall be repaid in like manner as the other duties on such coals are directed to be allowed by any act or acts of parliament whatever; and for the conditions, regulations, and restrictions, under which those duties shall be so repaid, see 26 Geo. 3. cap. 104.

— used for any purpose relating to carrying on the works for the manufacturing of tinplates, and for other purposes at Pennygored in the county of Pembroke, called the Pennygored works.

This additional duty on coals so used shall be repaid, under the conditions, regulations, limitations, and restrictions, directed by the 35 Geo. 3. cap. 39. and 43 Geo. 3. cap. 70.

Cinders, coals, and culm, shipped coastwise, at any port in Great Britain, and delivered in any part beyond the seas, before the duties due on the exportation thereof shall have been paid.

This additional duty on such cinders, coals, and culm, shall be repaid in like manner as the other duties on cinders, coals, and culm, so shipped and delivered; and for the conditions, regulations, and restrictions, under which the said duties shall be so repaid, see 26 Geo. 3. cap. 54.

This additional duty on goods, wares, and merchandise brought or carried coastwise, or from port to port in Great Britain, is not to be charged on the produce and amount of the additional duties of customs granted by an act of the forty-third year of his present Majesty, intituled, "An act for granting to his Majesty during the present war, and until the ratification of a definitive treaty of peace, additional duties on the importation and exportation of certain goods, wares, and merchandise, and on the tonnage of ships and vessels in Great Britain;" or by an act of the forty-fourth year of his present Majesty, intituled, "An act for granting to his Majesty during the present war, and for six months

after the expiration thereof, by the ratification of a definitive treaty of peace, additional duties on the importation of certain goods, wares, and merchandize, into Great Britain, and on goods, wares, and merchandize, brought or carried coastwise within Great Britain;” or by an act of the last session of parliament, intituled, “An act for granting to his Majesty additional duties within Great Britain, on certain goods, wares, and merchandize imported into, or brought or carried coastwise.”

Table (B.)

A TABLE of additional Duties of Customs payable on the Goods, Wares, and Merchandize therein enumerated or described, imported into Great Britain by the United Company of Merchants of England trading to the East Indies.

	Duty.			Drawback.		
	£.	s.	d.	£.	s.	d.
Sugar the hundred weight an additional duty of - - - - -	0	4	0	0	4	0
All other Goods, Wares, and Merchandize, for every £.100. of the produce and amount of the duties of customs due and payable thereon, (except as hereinafter mentioned), an additional duty of - - - - -	8	6	8	0	0	0

Except  
Cotton Wool,  
Tea,  
Wine.

These additional duties are not to be charged on the produce and amount of the additional duties of customs granted by an act, of the forty-third year of his present Majesty, intituled, “An act for granting to his Majesty, during the present war, and until the ratification of a definitive treaty of peace, additional duties on the importation and exportation of certain goods, wares, and merchandize, and on the tonnage of ships and vessels in Great Britain;” or by an act, of the forty-fourth year of his present Majesty, intituled, “An act for granting to his Majesty, during the present war, and for six months after the expiration thereof by the ratification of a definitive treaty of peace, additional duties on the importation of certain goods, wares, and merchandize, into Great



Great Britain, and on goods, wares, and merchandize, brought or carried coastwise within Great Britain;” or by an act of the last session of parliament, intituled, “An act for granting to his Majesty additional duties within Great Britain, on certain goods, wares, and merchandize, imported into, or brought or carried coastwise.”

See the Act to which this Table is annexed.

Table (C.)

A TABLE of additional Countervailing Duties of Customs payable on Refined Sugar of the Manufacture of Ireland, imported from thence into Great Britain.

	DUTY.		
	£.	s.	d.
Sugar refined, viz.			
— Bastards, whole or ground, the hundred weight	0	3	0
— Lumps, the hundred weight - - - - -	0	5	7½
— Single Loaf, the hundred weight - - - - -	0	6	0
— Powder Loaf, and Double Loaf, the hundred weight - - - - -	0	6	5
Sugar Candy, viz.			
— Brown, the hundred weight - - - - -	0	5	7½
— White, the hundred weight - - - - -	0	6	5
Sugar refined, of any other sort, the hundred weight	0	6	5

Table (D.)

A TABLE of additional Drawbacks or Bounties to be paid or allowed on the Exportation of Refined Sugar, of the Manufacture of Great Britain, exported from thence to Ireland.

	Drawback or Bounty.		
	£.	s.	d.
Sugar refined, viz.			
— Bastards, whole or ground, the hundred weight	0	3	0
— Lumps, the hundred weight - - - - -	0	5	7½
— Single Loaf, the hundred weight - - - - -	0	6	0
— Powder Loaf, and Double Loaf, the hundred Weight - - - - -	0	6	5
Sugar Candy, viz.			
— Brown, the hundred weight - - - - -	0	5	7½
— White, the hundred weight - - - - -	0	6	5
Sugar refined, of any other sort, the hundred weight	0	6	5

## CAP. XLIII.

*An act for granting to his Majesty certain stamp duties on appraisements and on licences to appraisers in Great Britain.—*  
[May 5, 1806.]

Most gracious Sovereign,

**WE**, your Majesty's most dutiful and loyal subjects, the commons of the united kingdom of *Great Britain and Ireland* in parliament assembled, towards raising the necessary supplies to defray your Majesty's publick expences, and making such permanent addition to the publick revenue as shall be adequate to the increased charge occasioned by any loan to be raised or stock to be created by virtue of any act or acts for that purpose to be passed in this session of parliament, have freely and voluntarily resolved to give and grant unto your Majesty the duties hereinafter mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the fifth day of *July* one thousand eight hundred and six, there shall be paid, throughout *Great Britain*, unto and for the use of his Majesty, his heirs and successors, for and upon every skin or piece of vellum or parchment, or sheet or piece of paper upon which any valuation or appraisement, or the amount of any valuation or appraisement of any estate, property, or effects real or personal, or of any interest in possession or reversion, remainder or contingency in any estate or property real or personal, shall be written or set down in figures where the amount of such valuation or appraisement shall not exceed fifty pounds, a stamp duty of two shillings and sixpence; and where the same shall exceed fifty pounds and not exceed one hundred pounds, a stamp duty of five shillings; and where the same shall exceed one hundred pounds and not exceed two hundred pounds, a stamp duty of ten shillings; and where the same shall exceed two hundred pounds and not exceed five hundred pounds, a stamp duty of fifteen shillings; and where the same shall exceed five hundred pounds, a stamp duty of twenty shillings; and upon every piece of vellum or parchment, or sheet or piece of paper whereon any licence of any appraiser shall be written or printed, a stamp duty of six shillings.

From July 5, 1806, the stamp duties herein mentioned on appraisements shall be paid.

Duties to be under the management of the commissioners of stamps.

II. And be it further enacted, That for the better and more effectual levying and collecting all the said duties herein-before granted, the same shall be under the government, care, and management of the commissioners for the time being, appointed to manage the duties charged on stamped vellum, parchment, and paper, who, or the major part of them, are hereby required and empowered to employ such officers under them for that purpose, and to allow such incidental charges as may be necessary, and to provide and use such stamps to denote the said several duties as shall be requisite in that behalf, and to do all other things necessary

ary to be done for putting this act in execution with relation to the said rates and duties herein-before granted, in the like and in as full and ample a manner as they, or the major part of them, are or is authorized to put in execution any former law concerning stamped vellum, parchment, and paper.

III. And be it further enacted, That all powers, provisions, articles, and clauses, and all other matters and things prescribed or appointed by any former act or acts of parliament relating to the stamp duties on vellum, parchment, and paper, shall be of full force and effect with relation to the rates and duties hereby imposed, and shall be applied and put in execution for raising, levying, collecting, and securing the said new rates and duties hereby imposed, according to the true intent and meaning of this act, as fully to all intents and purposes as if the same had severally and respectively been hereby enacted with relation to the said new rates and duties hereby imposed.

IV. And be it further enacted, That every person who shall value or appraise any estate or property real or personal, or any interest in possession or reversion, remainder, or contingency in any estate or property real or personal, or any goods, merchandize, or effects of whatsoever kind or description the same may be, for or in expectation of any hire, gain, fee, or reward or valuable consideration to be therefore paid him, shall be deemed and taken to be an appraiser within the provisions of this act to all intents and purposes.

V. And be it further enacted, That no person shall exercise the calling or occupation of an appraiser, or act as such within the intent and meaning of this act, without taking out a licence in manner herein-after mentioned, and every such licence shall state the true name and place of abode of the person taking out the same; and it shall be lawful for any two or more of his Majesty's commissioners appointed for managing the duties arising by stamps on vellum, parchment, and paper, or for any person duly authorized by such commissioners, or the major part of them, to grant such licences; and every such licence issued between the fifth day of *July* and the fifth day of *August* in any year shall bear date on the sixth day of *July*; and every such licence issued at any other time, shall bear date the day on which the same shall be issued; and every such licence shall continue in force from the day of the date thereof until the fifth day of *July* then next following.

VI. And be it further enacted, That, from and after the fifth day of *July* in the year one thousand eight hundred and six, no person shall appraise or value any estate or property, or effects real or personal, or any interest in possession or reversion, remainder or expectancy in any estate or property real or personal for or in expectation of hire or reward without being so licensed as aforesaid, on pain of forfeiting for every such offence the sum of fifty pounds.

VII. Provided always, and be it further enacted, That all persons who shall be duly licensed according to law to act as auctioneers

Powers of former acts relating to stamp duties to extend to this act.

Persons appraising property for hire, to be deemed appraisers.

Appraisers to take out a licence,

on penalty of 50*l*.

But auctioneers duly licensed, may

act as appraisers without taking out licence.

Penalty of 50*l.* on appraisers neglecting to set down every appraisement made by them on paper duly stamped.

Persons employing appraisers not to receive appraisements without the proper stamp, on penalty of 20*l.*

When appraisements extend to more than one piece of paper, &c. only one stamp to be used.

Appraisements made in pursuance of any order of the court of Admiralty, &c. not to be charged with the duty.

Duties to be paid into the exchequer, and carried to the consolidated fund.

Accounts to be taken and audited before Parliament.

tioneers shall and may act as appraisers, without taking out any other licence in pursuance of this act, any thing in this act contained to the contrary notwithstanding.

VIII. And be it further enacted, That every appraiser shall write or set down in words or figures every valuation or appraisement made by him, or any person for him, and the full amount thereof, and within fourteen days after the making thereof deliver the same to his employer so written or set down upon vellum, parchment, or paper duly stamped according to the provisions of this act, on pain of forfeiting for any neglect therein, or for delivering any valuation or appraisement, or the amount of any valuation or appraisement, on any vellum, parchment, or paper not duly stamped as aforesaid, the sum of fifty pounds.

IX. And be it further enacted, That no person who shall employ any appraiser to make any appraisement or valuation as aforesaid shall receive, or take, or pay, or make any compensation for the making of any such appraisement or valuation as aforesaid, unless the same shall be written or set down in words or figures upon vellum, parchment, or paper duly stamped according to the provisions of this act, on pain of forfeiting for every such offence the sum of twenty pounds.

X. Provided always, and be it further enacted, That nothing in this act contained shall extend or be construed to require any stamp upon any piece of vellum, parchment, or paper, whereon shall be written or set down any valuation or appraisement extending to more than one piece of vellum, parchment or paper, other than and except the piece upon which the aggregate amount of the value of the articles contained in such valuation or appraisement shall be written or set down.

XI. Provided always, and be it further enacted, That nothing herein contained shall extend to charge with any stamp duty any vellum, parchment, or paper upon which any valuation or appraisement made in pursuance of any order of any court of admiralty, vice admiralty, or any court of appeal, from any sentence, adjudication, or judgement of such court, shall be written or set down.

XII. And be it further enacted, that all the monies arising by the duties granted by this act shall be paid into the hands of the receiver-general for the time being of the duties on stamped vellum, parchment, and paper, who shall pay the same (after deducting the necessary charges of raising, collecting, and accounting for the same) into the receipt of his Majesty's exchequer at *Westminster*, at such time and in such manner as other duties on stamped vellum, parchment, and paper are by law directed to be paid; and that the money so paid into the said receipt as aforesaid shall be carried to and made part of the consolidated fund of *Great Britain*.

XIII. Provided always, and be it further enacted, That the commissioners of his Majesty's treasury now or for the time being, or any three or more of them, or the lord high-treasurer for the time being, shall, for the period of ten years from the commencement

mencement of this act, cause a separate and distinct account of the duties granted by this act to be prepared and annually laid before parliament, pursuant to an act passed in the forty-second year of the reign of his present Majesty, intituled, *An act for directing certain publick accounts to be laid annually before parliament, and for discontinuing certain other forms of account now in use*; and the monies arising from the said duties shall be deemed a permanent increase to the publick revenue of *Great Britain*, for the purpose of defraying any increased charge occasioned by any loan made or stock created, by authority of any act of parliament passed or to be passed in the present session of parliament.

## CAP. XLIV.

*An act for carrying to the consolidated fund of Great Britain, the duties on wine granted by two acts of the forty-third and forty-fourth years of his present Majesty.*—[May 5, 1806.]

**W**HEREAS an act was passed in the forty-fifth year of the reign of his present Majesty, intituled, *An act for making perpetual certain additional duties of excise on wine imported into Great Britain, granted by two acts passed in the forty-third and forty-fourth years of his present Majesty, and to allow a drawback of the said duties to admirals, captains, and other commissioned-officers, for wine consumed on board his Majesty's ships of war, whereby certain additional duties of excise on wines imported into Great Britain, granted to his Majesty by an act passed in the forty-third year of his present Majesty, intituled, An act for granting to his Majesty, until twelve months after the ratification of the definitive treaty of peace, certain additional duties of excise in Great Britain, and certain further duties of excise on wine imported into Great Britain, granted to his Majesty by an act passed in the forty-fourth year of his present Majesty, intituled, An act for granting to his Majesty, until twelve months after the ratification of a definitive treaty of peace, additional duties of excise on wine imported into Great Britain, were made perpetual: And whereas it is expedient that the said duties should go to and form a part of the consolidated fund, and be applied towards making such permanent addition to the publick revenue, as shall be adequate to the increased charge occasioned by any loan to be raised or stock to be created by virtue of any act or acts for that purpose, to be passed in this session of parliament; May it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That all the monies arising by the duties granted by the said recited acts, (the necessary charges of raising and accounting for the same excepted), shall from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, and the said monies so paid into the receipt of the Exchequer as aforesaid shall be carried to and made part of the consolidated fund of *Great Britain*.*

45 G. 3. c. 45.  
43 G. 3. c. 81.  
44 G. 3. c. 49.

Duties arising by the recited acts shall be paid into the Exchequer, and carried to the consolidated fund.

II. And

Separate accounts of the duties shall be kept, and annually laid before Parliament, &c.

- II. And be it further enacted, That the commissioners of his Majesty's treasury now or for the time being, or any three or more of them, or the lord high-treasurer for the time being, shall, for the period of ten years from the commencement of this act, cause a separate and distinct account of the additional duties granted by the said recited acts to be prepared and annually laid before parliament, pursuant to an act passed in the forty-second year of the reign of his present Majesty, intituled, *An act for directing certain publick accounts to be laid annually before parliament, and for discontinuing certain other forms of account now in use*; and the monies arising from the said additional duties shall be deemed a permanent increase to the publick revenue of *Great Britain*, for the purpose of defraying any increased charge occasioned by any loan made or stock created by authority of any act of parliament passed or to be passed in the present session of parliament.

## CAP. XLV.

*An act for the better regulation of the office of treasurer of the ordnance.*  
—[May 5, 1806.]

**W**HEREAS the regulations by law established in the offices of the paymaster-general of his Majesty's forces, and of the treasurer of his Majesty's navy, for the issuing and payment of publick monies required for army and navy services, have been found beneficial; and it is expedient that regulations for the like purposes should be established, by law, in the office of the treasurer of the ordnance; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act, the board of ordnance, in every memorial to be by them presented to the treasury, for money for ordnance services, shall pray that such sum as shall be so required may be issued to the governor and company of the bank of *England*, on account of the treasurer of the ordnance, specifying in every such memorial the sum required, and for what particular service or services, and also specifying therein the sum total of the general balance of publick money on account of the treasurer of the ordnance remaining unapplied in the hands of the governor and company of the bank of *England*, and also stating in every such memorial the amount of the assignments upon such balance that are then outstanding; and the commissioners of his Majesty's treasury for the time being, by their letter, from time to time shall direct the auditor of the exchequer to issue to the governor and company of the bank of *England*, on account of the treasurer of the ordnance, naming such treasurer for the time being, the sum for which such letter shall be drawn upon the unsatisfied order at the exchequer in favour of the said treasurer; for which the receipt of the cashier or cashiers of the said governor and company shall be a sufficient discharge; and all sums for which such letters of the commissioners

Board of ordnance in memorials to pray for the issue of money to the

Treasury to direct the issue.

sioners of his Majesty's treasury shall be drawn, shall be issued to the said governor and company in like manner as they have heretofore been issued to the treasurer of the ordnance; and all such monies so to be issued to the governor and company of the bank of *England*, shall be placed to an account to be raised in the books of the said governor and company, and to be entitled, "The Account of the Treasurer of His Majesty's Ordnance," inserting the name of such treasurer for the time being.

Account to be kept.

II. And be it enacted, That no fees whatever shall be paid at the exchequer or treasury for or by reason of the transactions aforesaid, beyond the amount of what hath been usually paid upon imprests and accounts hitherto made, according to the former custom of transacting business between the exchequer, ordnance office, and bank severally.

Only customary fees to be paid.

III. And be it further enacted, That the treasurer of the ordnance for the time being, by himself or his deputy, shall, from and after the passing of this act, make payment on all imprests and debentures ordered for payment by the board of ordnance (except such as shall be issued for the pay and allowances to the officers and persons employed in the service of the board of ordnance, subject to any deductions for duties or otherwise), by drafts on the bank of *England*, according to a form of draft hereafter to be agreed upon between the lords commissioners of the treasury and the governor and directors of the bank of *England*, and stating therein whether the same are for the payment of imprests or debentures, or both, as the case may be: Provided always, that the said treasurer or his deputy shall not have power and authority to draw on the said bank of *England*, for the payment of the total amount of the imprests and debentures which shall at any time be ordered for payment by the board of ordnance, but for the amount of such imprests and debentures only as shall be actually presented for payment to the said treasurer: Provided also, that every of the said drafts shall have figures inserted in the margin thereof, corresponding to the page in the books kept by the said treasurer wherein the entry shall be made, of the particular items or charges composing the amount of any imprest or imprests, debenture or debentures, for the payment whereof such draft shall be given.

The treasurer or his deputy to make payment by draft on the Bank.

IV. Provided always, and be it enacted, That it shall and may be lawful for the said board of ordnance, from time to time to authorise and empower the said treasurer or his deputy to draw on the bank of *England*, for such sums as the said board shall deem proper, for the payment of salaries and allowances, subject to deductions for duties or otherwise as aforesaid, to the officers of the said board, and persons employed under their direction or authority, and for such sums as shall be necessary for payments on his petty account; and the said treasurer or his deputy is hereby directed to draw distinct and separate drafts for each of the said services, and to keep a separate account thereof, and to state to the board of ordnance in his applications for leave to draw on the governor and company of the bank of *England* on account of the

Board of ordnance to direct the treasurer to draw on the Bank for salaries and allowances, and on his petty account, who shall keep separate accounts thereof.

the said services, the balance remaining in his hands on account of each of the said services respectively, which sums when issued by the bank of *England* to the said treasurer or his deputy, shall be deposited by him in his office at the Tower of *London*, or at such other place or places as the said board of ordnance shall direct, and shall not on any account be withdrawn from thence, but for the actual discharge of the salaries, allowances, and petty payments aforesaid.

Treasurer of the ordnance to pay into the Bank all monies received by him.

V. And be it further enacted, That all sums of money received by the said treasurer for the service, or on account of the ordnance, shall be immediately paid by him into the bank of *England*, and placed to his account there in manner aforesaid; and such money shall be issued, paid, and applied in such and the like manner, and under the same regulations and restrictions, as the money to be issued from the exchequer for ordnance services is herein directed to be issued, paid, and applied.

Drafts drawn, agreeable to this act sufficient authority for the Bank to pay them.

VI. And be it further enacted, That all drafts drawn pursuant to the directions of this act, but not otherwise, shall be sufficient authority to the bank of *England* to pay the amount thereof to the persons mentioned in such drafts, or to the bearer of them: Provided always, that nothing herein contained shall extend, or be deemed or construed to extend, to render the bank of *England* accountable for or on account of any omission or mistake in relation to any figure required by this act to be inserted in the margin of any such drafts.

On death or removal of the treasurer, the balance in the Bank to vest in his successor.

VII. And be it further enacted, That upon the death, resignation, or removal, of the present and of every other treasurer of the ordnance hereafter to be appointed, the balance of cash for which he shall at that time have credit on his account, as treasurer with the governor and company of the bank of *England*, shall, as soon as a successor shall be appointed to the said office, actually vest in such successor in trust for the service of the ordnance, and be forthwith transferred, carried over, and placed to the account of such successor, to be applied to the said service in pursuance of the like drafts as aforesaid; and the board of ordnance shall, and they are hereby directed and required to form their memorials and requisitions to the treasury; and the treasurer of the ordnance for the time being shall, and he is hereby directed and required, to issue his drafts as aforesaid, for all unsatisfied charges and demands on account of the ordnance services, although the same shall have accrued in the time of any former treasurer.

Treasurer to keep account.

VIII. And be it further enacted, That, from and after the passing of this act, the treasurer of the ordnance for the time being shall keep the account with the Bank, of all monies issued on his account for the service of the ordnance, and the said treasurer, observing the rules and regulations hereby prescribed, shall not be answerable for any money which he shall not actually receive; and the governor and company of the bank of *England* shall be answerable for all the monies which shall be actually received by them for the service of the ordnance.

IX. And



IX. And be it further enacted, That if any person or persons shall knowingly and wilfully forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in forging or counterfeiting the name or hand of the treasurer of the ordnance, for the time being, or his deputy, or the person or persons duly authorised as aforesaid, to any draft, instrument, or writing whatsoever, for or in order to the receiving or obtaining any of the money in the hands or custody of the governor and company of the bank of *England*, on account of the treasurer of the ordnance; or shall forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in the forging or counterfeiting any draft, instrument, or writing in form of a draft, made by such treasurer of the ordnance or his deputy, or the person or persons authorised as aforesaid, or shall utter or publish any such, knowing the same to be forged or counterfeited, with an intention to defraud any person whomsoever, every such person or persons so offending, being thereof lawfully convicted, shall be, and is and are hereby declared and adjudged to be guilty of felony, and shall suffer death as in cases of felony, without benefit of clergy.

X. And be it further enacted, That all monies which shall be issued from the exchequer of *Ireland*, or received by the treasurer of the ordnance or his deputy, in *Ireland*, for the service of his Majesty's ordnance, shall be paid to the governor and company of the bank of *Ireland*, subject to the like rules, regulations, and restrictions, as the monies issued by the auditor of the exchequer to the governor and company of the bank of *England* on account of the treasurer of the ordnance, are made liable to by the provisions of this act.

Extending provisions to Ireland.

XI. And be it further enacted, That this act may be altered, varied, or repealed, by any act to be made in this present session of parliament.

Act may be altered or repealed this session.

#### CAP. XLVI.

An act for raising the sum of five hundred thousand pounds by treasury-bills, for the service of Ireland for the year one thousand eight hundred and six.—[May 23, 1806.]

#### CAP. XLVII.

An act for raising a certain sum of money by way of annuities or debentures for the service of Ireland.—[May 23, 1806.]

Every contributor towards raising two millions Irish currency shall for every 100*l.* Irish currency paid, be entitled to the principal sum of 139*l.* in annuities, after the rate of 3*l.* 10*s.* per centum per annum, transferrable at the bank of Ireland, or his option to have a debenture for 139*l.* from the treasury of Ireland at 3*l.* 10*s.* per centum per annum. Contributors to pay their subscriptions in the proportions mentioned. Allowance to be made to contributors paying money in advance. Annuities to be paid half-yearly. As soon as subscriptions are completed, annuities may be transferred. Contributors for the purchase of debentures on payment of instalments to receive debentures from the bank of Ireland. Debentures to be given by the proper officers of the Treasury. Deposits, in default of payment of the whole sum subscribed, to be forfeited. Bank of Ireland to give receipts for payments which may be assigned. Book

to be kept in the accountant-general's office for entering contributors' names, &c. Annuities to be 'personal' estate. Annuities to be one joint stock with the present annuities of 3*l.* 10*s.* per centum of Ireland. Application of the money. Money to be carried to the consolidated fund. Annuities and interest to be payable out of the consolidated fund, and to be paid to the bank of Ireland. Books to be kept for entering transfers. Persons forging receipts for contributions or debentures, &c. guilty of felony. Fees not to be taken on penalty of 20*l.* Persons sued may plead the general issue.

## CAP. XLVIII.

An act for continuing an act made in this session of parliament, intituled, An act for punishing mutiny and desertion, and for the better payment of the army and their quarters, within the United Kingdom, and the islands of Jersey, Guernsey, Alderney, Sark, and Man.—[May 23, 1806.]

Act 45 Geo. 3. c. 15. continued in Great Britain until June 25, 1806; in Ireland until July 1, 1806; and in Jersey, &c. until August 1, 1806.

## CAP. XLIX.

An act for encreasing the salaries of the judge of the court of admiralty in Scotland, and of the judges of the commissary court in Edinburgh.—[May 23, 1806.]

26 G. 3. c. 47.

**WHEREAS** by an act passed in the twenty-sixth year of the reign of his present Majesty, intituled, An act for discharging the payment of sentence money, and other fees of court, to the judge of the court of admiralty in that part of Great Britain called Scotland, and the payment of sentence money to the judges of the commissary court in Edinburgh; for granting salaries to the judges of the said courts in lieu thereof; and for regulating the appointment of the said judges; it is enacted that, in lieu of all fees and perquisites theretofore in use to be paid to or exacted by or for the judge of the said court, the said judge should be entitled to and receive a yearly salary amounting to the sum of four hundred pounds sterling, payable in the same form and upon the same establishment as the salaries of the judges of the courts of session, justiciary, and exchequer, are paid in that part of Great Britain called Scotland: and whereas by the said act it is further enacted, that, in lieu of sentence money theretofore in use, as well as for the better provision of the said judges of the commissary court in Edinburgh, they should be entitled to and receive the sum of one hundred pounds sterling each of salary, payable in the same form and upon the same establishment as the said salaries of the courts of session, justiciary, and exchequer, are paid in that part of Great Britain called Scotland: and whereas from the encrease of the business in the said courts as well as from the encreased expence of living, the said salaries, authorised to be paid to the judges thereof, have become altogether inadequate; may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That in addition to the salary at present payable to the judge of the said court of admiralty in Scotland, there shall be paid

An additional yearly salary of 400*l.* shall

paid and payable to him, and to his successors in office, the sum be paid to the of four hundred pounds sterling yearly; and in addition to the judge of the salary at present paid to each of the judges of the said commissary court in *Edinburgh*, there shall be paid and payable to each of the court of Admiralty in Scotland; and them, and each of their successors in office, the sum of one 150*l.* yearly, in hundred and fifty pounds yearly; both which additions to the addition to the salaries of the said judges of the court of admiralty in *Scotland* their present salary, shall be and of the commissary court in *Edinburgh* respectively, shall be paid to each of the judges begin and be payable from the twenty-fourth day of *June* which of the judges of the commissary court at *Edinburgh*. and shall continue to be payable in all time thereafter in the same form and upon the same establishment as the salaries granted to the said judges by the said in part recited act are thereby made payable.

II. Provided always, and be it further enacted, That the several Salaries to be additional salaries hereby granted, as well as the respective salaries paid without granted by the said recited act, shall be paid to the several persons deduction. entitled thereto, without any fee or other deduction whatsoever.

### CAP. L.

An act for extending the annuity granted to Earl of *St. Vincent*, to the two next persons to whom the title of Viscount *St. Vincent* is limited. —[May 23, 1806.]

Annuity of two thousand pounds granted by act 38 Geo. 3. c. 22. after the decease of John, Earl Saint Vincent, to go to the two next persons on whom the title of Viscount Saint Vincent shall descend. Extended annuity to be secured and paid as the former.

### CAP. LI.

*An act to repeal several acts passed in the forty-third and forty-fourth years respectively of his present Majesty's reign, for the raising and establishing an additional force for the defence of the realm.* — [May 23, 1806.]

**WHEREAS** an act passed in the forty-third year of the reign of his present Majesty, intituled, An act to enable his Majesty more effectually to raise and assemble in *England* an additional military force for the better defence and security of the United Kingdom, and for the more vigorous prosecution of the war: and whereas another act passed in the forty-third year aforesaid, intituled, An act to enable his Majesty more effectually to raise and assemble an additional military force in *Scotland*, for the better defence and security of the United Kingdom, and for the more vigorous prosecution of the war: and whereas an act passed in the forty-fourth year of the reign of his present Majesty, intituled, An act for establishing and maintaining a permanent additional force for the defence of the realm, and to provide for augmenting his Majesty's regular forces, and for the gradual reduction of the militia of *England*: and whereas another act passed in the forty-fourth year aforesaid, intituled, An act for establishing and maintaining a permanent additional force for the defence of the realm, and

43 G. 3. c. 82.  
43 G. 3. c. 83.  
44 G. 3. c. 56.  
44 G. 3. c. 66.

Recited acts repealed, except the recovery of arrears of fines, &c.

and to provide for augmenting his Majesty's regular forces, and for the gradual reduction of the militia of *Scotland*: and whereas it is expedient that the said acts should be repealed; may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act the said several acts shall be and the same are hereby repealed; save and except as to the recovering and payment of any arrears of fines or any half parts or residues of any sums of money paid by or on account of any person ballotted to serve in the militia, or the additional force raised or required to be raised under the said acts passed in the forty-third year aforesaid, remaining in the hands of any clerks of subdivisions, or of any other person or persons whatever, and also save and except as to the payment of the charges and expences of clerks and other persons required to carry the said act into execution, and also as to all powers, authorities, provisions, penalties, and forfeitures relating thereto respectively.

Relief to the wives or families of men serving under recited acts of 43 Geo. 3. not repealed.

II. Provided always, and be it further enacted, That nothing in this act contained shall extend, or be construed to extend to repeal any thing in the said acts of the forty-third year aforesaid contained, in relation to any relief to be granted to the wives or families of corporals or private men, raised and enrolled to serve under the said acts of the forty-third year aforesaid; any thing in this act contained to the contrary notwithstanding.

Fines paid for men not found to be repaid.

III. And be it further enacted, That, within one month after the passing of this act, the several sums of money which shall have been paid under the said acts of the forty-fourth year aforesaid, into the bank of *England*, for and in respect of fines for men not found pursuant to the provisions of the said acts, and which shall not have been repaid under the said acts for men found after fines shall have accrued, shall be repaid to the treasurers in *England*, and collectors of the cess in *Scotland*, of the respective counties, ridings, stewardries, divisions, cities, towns, or places having paid the same; and all sums of money which shall have been paid in respect of any such fines, by any such treasurer to any receiver-general in *England*, which shall not have been paid into the Bank, shall, within fourteen days after the passing of this act, be repaid by such receivers-general in *England* to such treasurers respectively; and the justices of the peace, assembled at their respective quarter-sessions of the peace next succeeding the passing of this act, shall and they are hereby required to cause the several sums of money so repaid to the respective treasurers or collectors of the respective counties, ridings, stewardries, divisions, cities, towns, or places, to be repaid to the overseers of the poor, or proper officers of the respective parishes, townships, tythings, and places, and united parishes and extraparochial places, by which the same shall have been paid: provided always, that in every case in which any such justices cannot repay or complete the

the regulations and make the proper orders for the repayment of such money at such quarter-sessions, it shall be lawful for such justices, or the major part of them so assembled, at any quarter-sessions, to appoint any three or more justices to order, direct, and superintend the repayment of such fines; and the order of such persons shall be binding on the treasurer or collector of the county, riding, stewardry, division, city, town, or place for which they shall be appointed to act, and shall be a sufficient discharge to him in his accounts.

IV. Provided always, and be it further enacted, That all sums so repaid in *England* shall be carried to the account of the rates for, and be applied in the relief of, the poor of the parish, township, tything, or place, or united parishes, entitled thereto; and all such sums so repaid in *Scotland* shall go and be applied towards the relief of families of militia men, or the payment of any fine or fines due or which hereafter may become due under any act relating to the militia, or to any such other purpose of or for the parish or place entitled thereto, as the justices of the peace assembled at the respective quarter-sessions of the peace shall direct.

Application of money so repaid.

V. And be it further enacted, That this act may be altered, amended, or repealed by any act or acts to be made in this present session of parliament.

Act may be altered or repealed this session.

## CAP. LII.

*An act to prevent the importation of slaves, by any of his Majesty's subjects, into any islands, colonies, plantations, or territories belonging to any foreign sovereign, state, or power; and also to render more effectual a certain order, made by his Majesty in council on the fifteenth day of August one thousand eight hundred and five, for prohibiting the importation of slaves (except in certain cases), into any of the settlements, islands, colonies, or plantations on the continent of America, or in the West Indies, which have been surrendered to his Majesty's arms during the present war; and to prevent the fitting out of foreign slave ships from British ports.—[May 23, 1806.]*

**WHEREAS** it is expedient to prevent the supplying the islands, colonies, and territories, belonging to any foreign sovereign, state, or power, with slaves, by or on account of any of his Majesty's subjects, or by means of their ships, capital, or credit; and to prevent the fitting out of foreign slave ships from British ports: and whereas his Majesty by his order in council, bearing date the fifteenth day of August one thousand eight hundred and five, was pleased to order, "That it should not be lawful, except by special licence as therein mentioned, for any slave or slaves to be landed upon any of the coasts, or imported or brought into any of the ports, harbours, creeks, or roads, or within the limits, jurisdictions, and territories of any of the settlements, islands, colonies, or plantations on the continent of America, or in the West Indies, which have been surrendered to his Majesty's arms during the present war, until further order, upon pain that all slaves so landed or brought contrary to the true intent and meaning of that order, together with the vessels bringing in the same, or from which the same should

Recital of order in council, dated Aug. 15, 1805.

should be landed, and their cargoes, should become forfeited to his Majesty, his heirs and successors; but the said order recited, that it might be expedient to permit the annual introduction of a limited number of slaves under due regulations, for the purpose of supplying any waste that should take place in the population on particular estates, from extraordinary or unavoidable causes, and thereby of keeping up the cultivation of the lands already cleared and cultivated; and it was therefore further ordered, that any number of slaves, not exceeding three for every hundred of the whole number of slaves in the said settlements, islands, colonies, and plantations respectively (returns whereof were to be made from time to time, in pursuance of instructions to be transmitted by one of his Majesty's principal secretaries of state), might be imported in each year (provided casualties to that extent should appear to have taken place in the preceding year), under licences to be previously granted by the governor, lieutenant-governor, or officer administering the government of the said settlements, islands, colonies, and plantations, from any other of his Majesty's colonies in the West Indies, into the said settlements, islands, colonies, and plantations; such licence, or a copy thereof, to be produced by the master of the ship on which such slaves are laden, as his authority for having slaves on board destined to the said settlements, islands, colonies, and plantations: provided always, that until the first day of January one thousand eight hundred and seven, such limited importation might be made from other places than his Majesty's colonies in the West Indies as aforesaid, and without its being necessary for the master of the vessel, if met with at sea, to produce the said licence, or a copy thereof, as his authority for having the slaves destined as aforesaid on board, but subject nevertheless to such licence being first had and obtained as aforesaid, before any slaves should be permitted to be landed or sold from such vessel in any of the said settlements: and, after further reciting that special instructions would be immediately transmitted by one of his Majesty's principal secretaries of state to the governors, lieutenant-governors, or officers administering the government of the said colonies, settlements, and plantations respectively, containing the regulations proper for carrying that order into effectual execution, directing and empowering them to grant licences for the importation of such limited number of slaves as aforesaid, subject to such regulations as in the said instructions would be provided, it was thereby declared to be his Majesty's further order, that such governor, lieutenant-governor, or other officer as aforesaid, should be, and they thereby were respectively authorised and empowered to grant such licences, upon such terms and conditions, and subject to such regulations as, in conformity to and in furtherance of the object of such instructions, might from time to time be required: and it was thereby further ordered, that the prohibition therein-before contained should not extend to prevent the importing or landing of any slaves which should be imported into the said colonies, islands, and plantations, by licence first had for importing the same, under the hand and seal of his Majesty's governor, or lieutenant-governor, or officer administering the government of the colony, settlements, or plantations into which said slaves are to be imported, specifying the ship or vessel permitted to import the same, in conformity with the instructions to be received from one of his Majesty's

Majesty's

*Majesty's principal secretaries of state as aforesaid, but that all slaves, except such slaves as may form part of the crew of any vessels, or may be household servants to the passengers therein, which should be landed without such licence as aforesaid, and without conforming to such regulations as should be contained therein, should, together with the vessels bringing the same, or from which the same should be landed, and their cargoes, become forfeited to his Majesty, his heirs and successors; and in case any vessel should contain more slaves than the number permitted to be imported in such vessel by any such licence or licences, such number of the most valuable of the slaves on board such vessel (other than such slaves as might form part of the crew of such vessel, or might be household servants to the passengers) as should be equal to the excess beyond the number mentioned in such licence or licences, should be forfeited to his Majesty, his heirs and successors, and should be selected and disposed of in such manner as might be in that behalf directed by any instructions from one of his Majesty's principal secretaries of state, to be given to the respective governors, lieutenant-governors, or other officers administering the government of such colonies, settlements, and plantations as aforesaid: and it was thereby further ordered and provided, that nothing therein-contained should be extended or construed to extend to the landing, importing, or bringing in of any slave or slaves from or by any vessel which by stress of weather or by any other peril should be driven on the coast of any such colonies, settlements, or plantations, or compelled to take refuge on such coast, or within the creeks and harbours of such colonies, settlements, or plantations, provided the slave or slaves which should be so imported, landed, or brought in as last aforesaid, should be exported to some place or places, other than any of the colonies, settlements, or plantations to which the said order applied, within ten days from the importation, landing, or bringing in of the same, unless further detained by stress of weather, or provided the same should within such ten days be sold under the special licence of the governor, lieutenant-governor, or officer administering the government of the colony, settlement, or plantation where such slaves might be, to such person or persons as under the circumstances of his, her, or their cases (which circumstance should be inserted in such special licence) might at the date thereof be entitled to obtain a licence or licences to import such number of slaves as he, she, or they should in and by such special licence or licences be permitted to purchase: and it was thereby further ordered and declared, that one-third of every forfeiture which should accrue in consequence of that order to his Majesty, his heirs and successors, should be granted to the governor, lieutenant-governor, or officer administering the government of the colony, and one-third to the party who should inform and prosecute the same:" and whereas it is expedient that the prohibition contained in the said order of council should be enforced and rendered more effectual by such auxiliary regulations and remedies, as the authority of his Majesty, in council, was insufficient to provide; may it therefore please your Majesty that it may be enacted; and be it 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*

From Jan. 1, 1807, slaves not to be exported from his Majesty's dominions to foreign colonies or territories.

of the same, That, from and after the first day of *January* one thousand eight hundred and seven, it shall not be lawful to export, transport, carry, convey, or send any slave or slaves (except in such special cases as are herein-after excepted) from any part of his Majesty's dominions, to any island, settlement, colony, plantation, territory, or place whatever, belonging to and under the dominion of any foreign sovereign, state, or power, the provisions of certain acts of parliament made for establishing certain free ports in the *West Indies*, or any other statute, law, or usage to the contrary notwithstanding; and if any slave or slaves shall, from and after the day aforesaid, be so unlawfully exported, transported, carried, conveyed, or sent, or shall be embarked, put on board, or transhipped at or from any part of his Majesty's dominions with intent to be so unlawfully exported, transported, carried, conveyed, or sent, all and every such slave or slaves, together with every ship or vessel in which the same shall be so exported, transported, carried, conveyed, sent, embarked, put on board, or transhipped, together with all her boats, guns, tackle, apparel, and furniture, shall be forfeited, and shall and may be seized and prosecuted as herein-after is mentioned and provided.

Prohibition of trade in slaves by British subjects resident in his Majesty's dominions from Africa or elsewhere to foreign colonies or territories.

II. And be it further enacted by the authority aforesaid, That, from and after the said first day of *January* one thousand eight hundred and seven, it shall not be lawful to or for any of his Majesty's subjects, or any person or persons resident within this United Kingdom, or any of the islands, colonies, dominions, or territories thereto belonging, to export, transport, carry, convey, or send, or cause or procure to be exported, transported, carried, conveyed, or sent, or in any manner to aid, abet, or assist in the exporting, transporting, carrying, conveying, or sending any slave or slaves from *Africa* or elsewhere (except from his Majesty's *West-India* islands, in such special cases as are herein-after expressly excepted and provided for) to any island, settlement, colony, plantation, territory, or place whatever, belonging to and under the dominion of any foreign sovereign, state, or power, or to ship, embark, tranship, or put on board, or cause or procure to be embarked, shipped, transhipped, or put on board, or to aid, abet, or assist in the embarking, shipping, transhipping, or putting on board any ship or vessel whatever, at *Africa* or elsewhere, any slave or slaves (except as aforesaid) with the intent to the exporting, transporting, carrying, conveying, or sending the same to any such foreign island, settlement, colony, plantation, or territory or place; and if any slave or slaves shall be so unlawfully exported, transported, carried, conveyed, or sent or embarked, shipped, transhipped, or put on board with such unlawful intent as aforesaid, all and every such slave or slaves, and every ship or vessel in which the same shall be so unlawfully exported, transported, carried, conveyed, or sent, or embarked, shipped, transhipped, or put on board, together with all her boats, guns, tackle, apparel, and furniture, so far as any of his Majesty's subjects, or any person or persons resident as aforesaid, have or hath any property, share, or interest therein, shall become forfeited,



forfeited, and shall and may be seized and prosecuted as hereinafter is mentioned and provided.

III. And be it further enacted, That if any slave or slaves shall be landed upon any of the coasts, or imported or brought into any of the ports, harbours, creeks, or roads, or within the limits, jurisdictions, and territories of any of the settlements, islands, colonies, or plantations on the continent of *America*, or in the *West Indies*, which have been surrendered to his Majesty's arms during the present war, without such special licence for landing, importing, and bringing the same, as in and by the said order in council is mentioned, having been previously obtained, contrary to the prohibitions contained in the said order, all and every such slave or slaves, together with the ship or vessel by or from which the same shall be so landed, imported, or brought, and all her boats, guns, tackle, apparel, and furniture, shall become forfeited, and shall and may be seized, forfeited, and prosecuted as hereinafter is mentioned and provided.

Penalties for importing slaves contrary to order in council, into any settlement in *America* or the *West Indies* which have surrendered to his Majesty's arms during the present war.

IV. And be it further enacted by the authority aforesaid, That if any slave or slaves shall be exported from or embarked, shipped, transhipped, or taken on board any ship or vessel whatever, at any island, settlement, colony, plantation, or territory under the dominion of his Majesty, his heirs or successors, or shall be exported from or embarked, shipped, transhipped, or taken on board at *Africa*, or on the coast thereof, or elsewhere, in any *British* ship or vessel, or any ship or vessel owned or employed in whole or in part by any of his Majesty's subjects, or for or on account of any of his Majesty's subjects, in order and with intent to be transported, carried, or conveyed to any or either of the said settlements, islands, colonies, or plantations on the continent of *America*, or in the *West Indies*, which have been surrendered to his Majesty's arms during the present war, and to be there imported or landed, without such special licence as aforesaid, contrary to the said order in council, all and every such slave and slaves, together with every ship or vessel in or by which the same shall be so exported, embarked, shipped, transhipped, or taken on board, and all her boats, guns, tackle, apparel, and furniture, shall become forfeited, and shall and may be seized and prosecuted as hereinafter is mentioned and provided: provided always, that nothing in this act contained shall extend or be construed to extend to prevent his Majesty, his heirs and successors, from revoking, annulling, varying, or altering the said order in council, or any of the regulations or instructions in regard to special licences therein contained, mentioned, or referred to, as to his royal wisdom shall from time to time, during the continuance of the present war, seem meet.

Penalties for exporting from or taking on board at *British* ports, or in *British* ships or vessels, or on *British* account, in *Africa* or elsewhere, slaves, with intent to import into any such settlement, &c. contrary to order in council.

His Majesty may vary or alter order in council.

V. And be it further enacted, That if any of his Majesty's subjects, or any person or persons resident within this United Kingdom, or any of the islands, colonies, dominions, or territories belonging to, or in the possession of his Majesty, his heirs or successors, shall unlawfully land, import, send, transport, carry, convey, embark, ship, tranship, or put or take on board, or cause

Penalty for exporting or importing slaves contrary to the prohibitions of this act or of the order in council.

Stress of weather; peril of the sea.

Not to extend to convicts transported to foreign countries.

Preventing British subjects employing their ships, capital, or credit in foreign slave-trade.

or procure to be landed, imported, exported, sent, transported, carried, conveyed, embarked, shipped, transhipped, or put or taken on board, or shall be aiding, abetting, or assisting in the landing, importing, exporting, sending, transporting, carrying, conveying, embarking, shipping, transshipping, or putting or taking on board any slave or slaves, contrary to any of the prohibitions in the said order in council, or in this act contained, every such person or persons, so offending, shall respectively forfeit and pay for each and every slave so unlawfully landed, imported, exported, sent, transported, carried, conveyed, embarked, shipped, transhipped, or put or taken on board, the sum of fifty pounds lawful money of *Great Britain*: provided always, that no penalty or forfeiture shall be incurred by any landing or importing, or transshipping or carrying of any slave or slaves, contrary to the said order in council, or to this act, when it shall be clearly proved to the satisfaction of the court, before which any such forfeiture or any suit for any such penalty shall be prosecuted, that the prohibited act entirely arose from stress of weather, peril of the sea, or other inevitable accident, the burden of which proof shall in all cases lie on the claimant or defendant; provided also, that nothing in this act shall extend to prevent the transportation to any foreign colony or place of any slave or slaves that shall have been convicted by due course of law, in any *British* island or colony, of any crime to which the punishment of transportation is or shall be annexed by the law of such island or colony; but in every such case a copy of the judgement or sentence, certified by the court before which the offender was convicted, shall be put on board in the ship or vessel in which any such convict shall be transported.

VI. And be it further enacted, That, from and after the said first day of *January* one thousand eight hundred and seven, it shall not be lawful to or for any of his Majesty's subjects, or to or for any person or persons resident in this United Kingdom, or in any of the colonies, territories, or dominions thereto belonging, to invest or employ any sum or sums of money, or any ship or vessel, goods or effects to him or them belonging, in trading in or carrying slaves from *Africa* or elsewhere, to any settlement, island, colony, plantation, territory, or place belonging to and under the dominion of any foreign sovereign, state, or power, or to any of the said settlements, islands, colonies, or plantations which have been surrendered to his Majesty's arms during the present war, (except such limited and licensed trade to the latter as is by the said order in council and by this present act allowed), or knowingly or wilfully to lend or advance any sum or sums of money, or to become security in any manner for the loan or advance of any sum or sums of money, goods or effects, for the purpose of being employed or used in any such trade or carriage of slaves, except as aforesaid, or to become guarantee or security for any factor or agent to be employed in the sale of slaves in or for the use or supply of any such foreign settlement, island, colony, plantation, territory, or place, or (except such limited and licensed trade as aforesaid)

aforsaid) in or for the use or supply of any of the said settlements, islands, colonies, or plantations which have been surrendered to his Majesty's arms during the present war, or otherwise to engage as a partner, factor, agent, or otherwise, directly or indirectly, in the supplying with slaves any such foreign island, colony, territory, or place, or any of the said settlements, islands, colonies, or plantations which have been surrendered to his Majesty's arms during the present war, except as before excepted, upon pain that every person or persons who shall knowingly or wilfully so employ any ship or vessel, goods or effects, or so invest, employ, lend, advance, or secure any sum or sums of money for any of the purposes aforesaid, or become guarantee or security for any such factor or agent as aforesaid, or otherwise to engage as partner, factor, agent, or otherwise, in supplying slaves as aforesaid knowingly and wilfully, contrary to the true intent and meaning of this prohibition, shall forfeit or pay for every such offence double the value of all the money, ships, vessels, goods, and effects so by him or them employed, lent, advanced, or secured, to be recovered and applied as is herein-after mentioned and provided; and every mortgage, bond, bill, note, or other security made or given for securing the payment of any such unlawful loan or advance, or for any other the unlawful purposes aforesaid, shall be absolutely null and void, except in the case of a *bonâ fide* purchaser or holder of any such of the said securities as are in their nature negociable, who may have purchased or obtained the same, without notice that the same were made or given for or in consideration of any of the unlawful purposes aforesaid).

VII. And be it further enacted, That, from and after the said first day of *January* one thousand eight hundred and seven, if any of his Majesty's subjects, or any person or persons resident within this United Kingdom, or within any of the islands, colonies, dominions, or territories thereunto belonging, shall knowingly and wilfully insure, or cause or procure to be insured, any ship, vessel, slaves, goods, or commodities whatsoever, employed or to be employed in the trading in or carrying of slaves from *Africa* or elsewhere, to any island, colony, territory, or place belonging to or under the dominion of any foreign sovereign or state, or to any of the said settlements, islands, colonies, or plantations, which have been surrendered to his Majesty's arms during the present war, (except such limited and licensed trade to the latter as is by the said order in council and this present act allowed), any person or persons so insuring, or causing or procuring any such insurance to be made, shall forfeit and pay for every such offence the sum of five hundred pounds; and every such insurance shall be absolutely null and void.

Prohibition of insurance on foreign or unlicensed slave trade.

VIII. And be it further enacted, That, from and after the said first day of *January* one thousand eight hundred and seven, it shall not be lawful for any *British* ship or vessel, or for her boats, officers, or mariners, to be employed, used, or engaged, in or it *Africa*, or on any part of the coast thereof, directly or indirectly, in supplying with slaves any foreign ship or vessel, or factory, whatsoever

Prohibition from supplying slaves to foreign ships or factories on the coast of Africa.

whatsoever or wheresoever, or any person concerned for or on account of any foreign ship or vessel or factory, or for or on account of any island, colony, plantation, or territory belonging to or under the dominion of any foreign sovereign, state or power; and every such ship or vessel which shall be so employed, engaged, or used, or the boats, officers, or mariners whereof, by and with the consent and approbation or direction of the owners thereof, shall be so employed, engaged, or used contrary to the true intent and meaning of his act, shall, with all her boats, guns, furniture, ammunition, tackle, and apparel, be forfeited, and shall and may be seized and prosecuted as is herein-after mentioned and provided; and the master or other person having or taking the charge and command of such ship or vessel shall forfeit and pay the sum of one hundred pounds of lawful money of *Great Britain*.

Foreign ships intended to be employed in the slave trade shall not be equipped in any port of the United Kingdom.

IX. And be it further enacted, That, from and after the expiration of one calendar month, to be computed from the time of the passing of this act, it shall not be lawful for any foreign ship or vessel employed or intended to be employed in the *African* slave trade, to be fitted out, equipped, manned, or dispatched at or from any port of this United Kingdom, or any other part of his Majesty's dominions, for a voyage to *Africa*, whether that be the place of immediate destination, or such ship or vessel before proceeding thither is destined to touch at some other port or place; nor shall it be lawful for any of his Majesty's subjects, or any other person or persons whatsoever, to ship, lade, or put on board in any foreign ship or vessel when destined directly or indirectly to *Africa*, at any port in this United Kingdom, or any other part of his Majesty's dominions, any goods, wares, merchandize, or commodities whatsoever, with intent that the same shall be carried to *Africa*, to be there bartered for slaves, or otherwise employed in the *African* slave trade; and if any such foreign ship or vessel shall be so unlawfully fitted out, equipped, manned, or dispatched, or if any goods, wares, merchandize, or commodities shall be so unlawfully shipped, laden, or put on board in any such ship or vessel with such intent as aforesaid, at any port of his Majesty's dominions, such ship or vessel, with all her boats, guns, tackle, apparel, and furniture, and all the goods, wares, merchandize, and commodities so shipped, laden, or put on board, shall be forfeited, and shall and may be seized and prosecuted as herein-after is mentioned and provided; and if any of his Majesty's subjects, or any person or persons resident within his Majesty's dominions, shall knowingly and wilfully fit out, equip, man, or dispatch any such foreign ship or vessel for the purposes aforesaid, or knowingly and wilfully furnish the same with any goods, wares, merchandize, or commodities as aforesaid, with the intent and for the purpose aforesaid, or be knowingly and wilfully aiding, abetting, or assisting in any such offence, every person or persons so offending, aiding, abetting, or assisting, shall forfeit and pay for every such offence the sum of one hundred pounds; and every ship or vessel shall be deemed and taken to be a foreign ship or vessel for the purposes aforesaid, although owned in whole or in part by British subjects,

Penalties.

subjects, which shall not be registered, navigated, and cleared out in such manner as to entitle her to import slaves into a *British* colony, according to the laws of navigation, and to an act made in the thirty-ninth year of the reign of his present Majesty, intitled, *An act for better regulating the manner of carrying slaves in British vessels from the coast of Africa.*

X. And be it further enacted, That it shall not be lawful for any ship or vessel clearing out from any *British* port after the said first day of *January* one thousand eight hundred and seven, to export, transport, carry, or convey any slave or slaves from *Africa*, or the coast thereof, to the islands, colonies, plantations, or territories belonging to or under the dominion of his Majesty, unless the owner, master, or other person having the charge of such ship or vessel shall, on her clearing out from *Great Britain*, or some one of the said islands, colonies, plantations, or territories, for *Africa* or the coast thereof, have certified to the collector or principal officer of the customs at the port of clearance, that the intent of the voyage is to take in, and to transport, carry and convey slaves from *Africa* and the coast thereof to the islands, colonies, plantations, and territories only belonging to or under the dominion of his Majesty, and shall have entered into a bond, in the penal sum of one thousand pounds, with one or more good and sufficient sureties, to the commissioners of the customs in *London*, or to the chief officer of the customs in other ports respectively, with condition that such ship or vessel shall proceed from the coast of *Africa* to some port or place in some island, colony, plantation, or territory belonging to and under the dominion of his Majesty, and that no slave or slaves which shall be taken on board the said ship or vessel in *Africa*, or on the coast thereof, shall be landed or disposed of in any port or place in any island, colony, plantation, or territory belonging to or under the dominion of any foreign sovereign, state, or power, or (except with such licence as aforesaid) in any of the aforesaid settlements, islands, colonies, or plantations which have been surrendered to his Majesty's arms during the present war, nor shall on any pretence whatsoever, be sold or disposed of to the ships or vessels of any foreign sovereign, state, or power, or to any person whatever concerned for or on account of the same, or directly or indirectly in supplying the same with slaves, either on the coast of *Africa*, or the high seas, or any port, harbour, or place wheresoever situated; and the said bond shall not be void and discharged until the due and faithful performance of all and every the several conditions therein contained shall have been proved or ascertained by the production of the ship's log-book and the surgeon's journal duly verified, and also by a certificate or certificates from the chief officer of the customs of each and every port or place in the islands, colonies, plantations, or territories belonging to or under the dominion of his Majesty, where the said ship or vessel shall have touched, setting forth that the several injunctions hereinafter contained have been duly complied with: Provided always,

Slaveships, on clearing out, to give bond not to trade in slaves to foreign ports

always, that the said bond shall be void if not prosecuted within three years after the return of the said ship or vessel.

On arrival from Africa at British colonies, ships to report and declare.

XI. And be it further enacted, That when and as often as any *British* ship or vessel which shall have cleared out from any *British* port after the day last aforesaid, and which shall, during the voyage in which she was engaged, have transported, carried, or conveyed any slaves from *Africa*, or the coast thereof, shall arrive at any port or place, in any island, colony, plantation, or territory belonging to or under the dominion of his Majesty, the master, or other person having the charge or command of such ship or vessel, shall immediately repair to the custom-house at or nearest to the port or place where he shall arrive, and there give in a written account, to the collector or chief officer of the customs, of the total number of slaves which he brought in the said ship or vessel from *Africa*, or the coast thereof, and shall declare that since his departure from thence he hath not caused to be unshipped or landed, or sold or disposed of, any slave or slaves in any island, colony, plantation, or territory belonging to or under the dominion of any foreign sovereign or state, or into any ship or vessel at sea, or otherwise, and shall confirm such declaration by the production of the ship's log-book and surgeon's journal, and also by producing the surgeon and chief mate of such ship or vessel, if living, and on board the same, or if otherwise, then the two next officers in point of station on board, to be examined by the said collector or chief officer on oath (which oath the said collector or chief officer is hereby authorised and required to administer), touching the truth and fairness of the said account.

On proceeding with cargo of slaves, or part thereof, to any other port or ports, accounts of slaves to be taken, and certificates to be given.

XII. And whereas it may frequently happen that the slaves brought in any ship or vessel from *Africa*, or the coast thereof, or some of them, may not be sold at the first port or place at which the ship or vessel shall arrive in any island, colony, plantation, or territory belonging to or under the dominion of his Majesty, be it therefore further enacted, That any such ship or vessel, the whole cargo of which shall not have been disposed of at the port at which she shall first arrive in the said islands, colonies, plantations, or territories belonging to or under the dominion of his Majesty, from *Africa* or the coast thereof, shall be permitted to proceed with her slaves, or the remainder thereof, to such other port or place, ports or places, within any of the islands, colonies, plantations, or territories belonging to or under the dominion of his Majesty, into which slaves from *Africa* may be lawfully imported, as the master or other person having or taking the charge or command of such ship or vessel shall think fit: Provided always, that at every such port or ports where any slave or slaves shall be unshipped or landed, the master or other person having or taking the command of such ship shall take from the collector or other chief officer of the customs, a certificate of the number of slaves which shall have been so unshipped and landed out of his ship or vessel, at the said port or place; which certificate, with the account of the original number brought from *Africa*, or the coast thereof, and also

also an account of the number remaining on board, and the journal of the surgeon of the said ship or vessel, expressing the number of slaves who shall have died during the said voyage, shall be by the said master, or other person having or taking the charge or command of such ship or vessel, exhibited to the collector or chief officer of the customs of every other port or place in the said islands, colonies, plantations, or territories belonging to or under the dominion of his Majesty, at which such ship or vessel shall afterwards touch; and the collector or chief officer of the customs of such other port or place, ports or places, shall and he is hereby required, to compare the said accounts; and if there shall appear to be any deficiency in the number of slaves which such master, or person having or taking the charge or command of such ship or vessel, shall not be able lawfully to account for; every such master or other person shall forfeit the sum of fifty pounds for every slave which shall be so found deficient and unaccounted for: Provided always, that no such ship or vessel shall transport or carry away from any such port or place, on pain of forfeiture of ship and cargo as aforesaid, any other slave or slaves than such as shall have been entered, as part of her cargo from *Africa*, or the coast thereof, in the same voyage.

XIII. And be it further enacted, That, from and after the said first day of *January* one thousand eight hundred and seven, no person shall embark, ship, export, or carry upon the seas, any slave or slaves from any island, colony, plantation or territory belonging to or under the dominion of his Majesty, to any other island, colony, plantation, or territory belonging to or under the dominion of his Majesty, in any ship or vessel whatever (except as before mentioned, in *British* ships, from *Africa* or the coast thereof); until the owner or exporter thereof shall make application in writing to the governor of the said island, colony, plantation, or territory, or to the collector or chief officer of the customs of the port from whence it shall be intended to export or embark the said slave or slaves, which said application shall express the number and quality of the slaves he shall be desirous to export, transport, carry, or convey, and the place to which he means to carry them (such place being always some island, colony, plantation, or territory belonging to or under the dominion of his Majesty, into which such slaves may be lawfully imported without any special licence, or else some or one of the said settlements, islands, colonies, or plantations which have surrendered to his Majesty's arms during the present war, for importing the said slaves into which some such special licence as aforesaid shall have been obtained), and until such owner or exporter shall obtain a licence in writing for the exportation of such slaves from such island, colony, territory, or plantation wherein such application is made, specifying the place of destination; which licence under his hand and seal the said governor, collector, or chief officer, is hereby authorized and required to grant; but previous thereto every such owner or exporter shall also give bond to his Majesty, his heirs and successors, in a penal sum

Slaves not to be exported from one British colony to another, till licence obtained and bond given, nor to carry them to foreign ports.

sum equal to the sum of fifty pounds lawful money of *Great Britain* for every slave so to be carried, and deliver the same to the said governor, or the collector or chief officer of the customs of the port or place from which such slave or slaves shall be carried, the condition of which bond shall be, that the said owner or proprietor shall faithfully and truly land or deliver the said slaves at the place to which he shall be so authorised to export or convey the same, and shall, within a time to be in the said condition limited, having respect therein to the ordinary length of the said intended voyage, produce a certificate from the collector or chief officer of the customs of the port or place to which the said slave or slaves shall be so permitted to be exported or conveyed, or, in case there be in that place no collector or chief officer of the customs, from two of the most eminent *British* merchants or inhabitants, certifying that the said slave or slaves shall have been landed and left in the said port or place, death or other inevitable impediment, to be proved by oath of two credible witnesses, excepted; and if any such slave or slaves so exported shall not be so landed and left according to the condition of any such bond, or such certificate as aforesaid shall not be duly returned, the said bond shall become forfeited, and the said governor or collector, or chief officer, may cause the same to be put in suit, and the said owner or exporter shall not be relieved from the penalty thereof but on payment of the sum of fifty pounds lawful money aforesaid, for every slave not so landed or left, or not so certified to have been landed and left as aforesaid, nor shall the party be thereby discharged from any penalty or forfeiture incurred by the sending or conveying such slaves to any foreign territory or place contrary to the prohibition in this act, or the said order in council contained: Provided always, that the said bonds shall be void, unless prosecuted within three years from the date thereof: Provided also, that nothing herein contained shall prevent or be construed to prevent any slave from being employed either in navigation, fishing, or any other his ordinary business or occupation upon the seas: Provided also, that nothing in this act contained shall extend, or be construed to extend, to prevent any slave who shall be really and truly the domestick servant of any person residing in any island, colony, plantation, or territory belonging to or under the dominion of his Majesty, from attending such his owner or master, or any part of his family, by sea to any place whatever, whether under the dominion of his Majesty or of any foreign sovereign, state, or power; but if any slave or slaves employed in navigation, or any fishermen or domestic slave or slaves shall be so employed, embarked, or carried in any ship or vessel on a voyage from any *British* island or colony to any foreign colony, plantation, or territory, or to any other *British* island or colony, or to any of the said settlements, islands, colonies, or plantations, which have been surrendered to his Majesty's arms during the present war, the names and occupations of every such slave or slaves (except domestic slaves attending on the person of any passenger

Not to extend to negro sailors and fishermen; nor to domestic slaves attending their masters to sea on voyages to foreign parts;



passenger or passengers on board, not exceeding in number two such slaves for every passenger on board) shall be inserted in or indorsed upon the clearance or permit to depart of such ship or vessel, by or in the presence of the collector, comptroller, or other chief officer of the customs of the port or place from which such ship or vessel shall clear outwards on any such voyage, who shall without fee or reward certify under his hand that the slave or slaves so embarked or carried were reported and described to him as seamen, fishermen, or domestic servants, as the case may be; and if any slave or slaves shall be found on board any ship or vessel, bound on any such voyage as aforesaid, whose name and description, names and descriptions, shall not be inserted in or indorsed upon the clearance or permit, and certified as aforesaid (except as aforesaid), or who shall be untruly or fraudulently therein or thereupon described, with intent to violate or elude any of the prohibitions or regulations in this act contained, all and every such slave or slaves shall be forfeited, and shall and may be seized and prosecuted as hereinafter is mentioned and provided; and the master or other person having the charge of such ship or vessel in which the same shall be so embarked and carried without such certificate as aforesaid, and the owner, master, or other person by whom or by whose procurement such slave or slaves shall be so untruly and fraudulently described with such intent as aforesaid, shall respectively forfeit and pay the sum of fifty pounds lawful money aforesaid for every such slave or slaves, to be recovered and applied as hereinafter is mentioned and provided: Provided also, that nothing in this act contained shall be construed or taken to prevent any slave or slaves from being put on board any ship or vessel by the order of his Majesty's commander in chief, either by sea or land, in any island, colony, plantation, or territory belonging to, or under the dominion of his Majesty, in order to be employed in his Majesty's military or naval service, and from being by such order so employed, howsoever or wheresoever the said service may require; any thing hereinbefore contained to the contrary notwithstanding.

XIV. And it is hereby further enacted, That the granting of licences, and every other act which the governor of any island, colony, plantation, or territory belonging to or under the dominion of his Majesty, is by this act directed or authorized to do or perform, may be lawfully done or performed by the person or persons executing *pro tempore* the office or function of governor of any such island, colony, plantation, or territory, by authority from his Majesty, whether under the style and title of governor, lieutenant-governor, president of the council, or under any other style or title whatsoever.

XV. And be it further enacted, That if at any time hereafter the said settlements, islands, colonies, or plantations on the continent of *America*, or in the *West Indies*, which have been surrendered to his Majesty's arms during the present war, or any or either of them, shall be reconquered by any of his Majesty's enemies, or shall, pursuant to any future treaty of peace or otherwise, be restored, to be deemed foreign colonies for the purposes of this act.

wise, cease to be under the dominion or in the possession of his Majesty, his heirs or successors, then and from thenceforth the said settlements, islands, colonies, or plantations, or such of them as shall be so reconquered, or pass from his Majesty's dominion and possession, shall, for all the purposes of this act, be deemed and taken to be settlements, islands, colonies, or plantations belonging to and under the dominion of a foreign sovereign, state, or power, as fully as if they had been within that description at the time of passing this act.

Persons taking false oaths to incur the pains of perjury.

XVI. And be it further enacted by the authority aforesaid, That if any person taking any oath by this act authorised or required to be taken, shall thereby commit wilful perjury, or if any person shall unlawfully procure or suborn any person to take any oath by this act authorised or required to be taken, whereby such person shall commit wilful perjury, every such person shall incur and suffer the like pains and penalties as are by law inflicted upon persons committing wilful and corrupt perjury or subornation of perjury respectively.

How penalties may be recovered and applied.

XVII. And be it further enacted, That the several pecuniary penalties or forfeitures imposed and inflicted by this act, or by the said order in council, shall and may be sued for, prosecuted, and recovered in any court of record in *Great Britain*, or in any court of record or vice-admiralty in any part of his Majesty's dominions wherein the offence was committed, or in case the offender shall be resident in any other place, then in any part of his Majesty's dominions wherein such offender may be found; and that in all cases of seizures of any ships, vessels, slaves, goods, or effects for any forfeiture under this act, or under the said order in council, the same shall and may respectively be sued for, prosecuted, and recovered in any court of record in *Great Britain*, or in any court of record or vice-admiralty in any part of his Majesty's dominions in or nearest to which such seizures may be made, or to which such ships or vessels, slaves, goods, or effects (if seized at sea, or without the limits of any *British* jurisdiction) may most conveniently be carried for trial; and all the said penalties and forfeitures, whether pecuniary or specific, shall go and belong to such person and persons, in such shares and proportions, and shall and may be sued for and prosecuted, tried, recovered, distributed, and applied in such and the like manner, and by the same ways and means, and subject to the same rules and directions as any penalties or forfeitures incurred in *Great Britain* and in the *British* colonies or plantations in *America* respectively, by force of any act of parliament relating to the trade and revenues of the said *British* colonies or plantations in *America*, now go and belong to, and may now be sued for, prosecuted, tried, recovered, distributed, and applied respectively in *Great Britain*, or in the said colonies or plantations respectively, under and by virtue of a certain act of parliament made in the fourth year of his present Majesty, intituled, *An act for granting certain duties in the British colonies and plantations in America, for continuing, amending, and making perpetual an act passed in the sixth year*

year of the reign of his late majesty King George the Second, intituled, 'An act for the better securing and encouraging the trade of his Majesty's sugar colonies in America, for applying the produce of such duties, and of the duties to arise by virtue of the said act, towards defraying the expences of defending, protecting, and securing the said colonies and plantations, for explaining an act made in the twenty-fifth year of the reign of King Charles the Second, (intituled, An act for the encouragement of the Greenland and Eastland trades, and for the better securing the plantation trade), and for altering and disallowing several drawbacks on exports from this kingdom, and more effectually preventing the clandestine conveyance of goods to and from the said colonies and plantations, and improving and securing the trade between the same and Great Britain.'

XVIII. And be it further enacted, That all ships and vessels, slaves, goods, and effects that shall or may become forfeited for any offence committed against this act, or against the said order in council, shall and may be seized by any officer of his Majesty's customs or excise, or by the commanders or officers of any of his Majesty's ships or vessels of war, who, in making and prosecuting any such seizures, shall have the benefit of all the provisions made by the said act of the fourth year of his present Majesty, or any other act of parliament for the protection of officers seizing and prosecuting for any offence against the said act, or any other act of parliament relating to the trade and revenues of the *British* colonies or plantations in *America*.

By whom ships may be seized and prosecuted.

XIX. And be it further enacted by the authority aforesaid, That if any action or suit shall be commenced either in *Great Britain*, or elsewhere, against any person or persons for any thing done in pursuance of this act, or of the said order in council, the defendant or defendants in such action or suit may plead the general issue, and give this act or the said order in council as herein recited, and the special manner in evidence at any trial to be had thereupon, and that the same was done in pursuance and by the authority of this act, or of the said order in council; and if it shall appear so to have been done, the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited or discontinue his action after the defendant or defendants shall have appeared, or if judgment shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall recover treble costs, and have the like remedy for the same as defendants have in other cases by law.

General issue may be pleaded.

### CAP. LIII.

*An act for indemnifying all persons who have been concerned in advising, issuing, or carrying into execution any order or orders for permitting the importation and exportation of certain goods and commodities in foreign bottoms, into and out of his Majesty's West-India islands, and the colonies, settlements, and territories, which have been conquered by his Majesty's arms.—[May 23, 1806.]*

WHEREAS by an act, passed in the twelfth year of the reign of his late majesty King Charles the Second, intituled, An act for the encouraging and increasing of shipping and navigation, and

12 Car. 2.  
c. 13.

by other acts of parliament now in force, no goods or commodities whatsoever can be imported into, or exported out of any lands, islands, plantations, or territories to his Majesty belonging, or in his Majesty's possession, or which may hereafter belong unto or be in the possession of his Majesty, his heirs and successors, in Asia, Africa, or America, in any other ship or ships, vessel or vessels whatsoever, but in such ships or vessels as do truly and without fraud belong only to the people of the united kingdom of Great Britain and Ireland, or of any of the territories thereof, in the manner, and subject to the exceptions and regulations, in the said acts respectively contained: But whereas, notwithstanding the said acts, certain of his Majesty's governors or lieutenant-governors of the islands in the West Indies, and of the colonies, settlements, and territories which have been conquered by his Majesty's arms, or persons acting as such, have found themselves under the necessity of opening, with the advice of their respective councils, the ports of the said islands for a limited time, for the importation of certain articles necessary for the supply of the said islands, colonies, settlements, and territories, in foreign bottoms, and in like manner for the exportation of certain articles, the produce of the said islands, colonies, settlements, and territories, in return for the same: And whereas such importation and exportation as aforesaid are contrary to the said acts of parliament, but being permitted from the necessity of the occasion, the same ought to be justified by an act of parliament, and rendered valid and of due force in law, and all persons advising or issuing any order or permission of any of the said governors or lieutenant-governors of the said islands, colonies, settlements, or territories, or persons acting as such, ought to be respectively justified; 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 the said orders and permissions be and be deemed valid accordingly, and of due force in law, and that all personal actions and suits, indictments, informations, and all prosecutions and proceedings whatsoever, which have been or shall be hereafter prosecuted or commenced against any person or persons for having advised, or issued, or carried into execution any such order or permission, at any time before the passing of this act, be, are, and shall be discharged and made void by virtue of this act; and that if any action or suit shall be prosecuted or commenced against any person or persons, for or by reason of any such act, matter, or thing, so advised, commanded, appointed, or done, he, she, or they may plead the general issue, and give this act and the special matter in evidence; and if the plaintiff or plaintiffs in any action or suit so to be prosecuted or commenced in that part of the united kingdom called *England*, or that part called *Ireland*, or in the said *West-India* islands, shall become nonsuit, or forbear further prosecution, or suffer discontinuance, or if a verdict shall pass against such plaintiff or plaintiffs, the defendant or defendants shall recover his, her, or their double costs, for which he, she, or they shall have the like remedy as in cases where the costs by law are given to the defendants; and if any such action or suit as aforesaid shall be commenced or prosecuted in that part of *Great Britain* called

Orders of  
governors of  
the West-  
India islands,  
&c. for per-  
mitting the  
importation  
and exporta-  
tion of certain  
goods deemed  
valid, and per-  
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ed therein  
indemnified,  
&c.

called *Scotland*, the court before which such action or suit shall be commenced or prosecuted, shall allow to the defender the benefit of the discharge and indemnity thereby provided, and shall further allow him his double costs of suit in all such cases as aforesaid.

II. And be it also enacted, That if any action or suit hath been already commenced against any person or persons for any such act, matter, or thing, so advised, commanded, appointed, or done, it shall and may be lawful for the defendants or defenders in such action or suit respectively, in whatever court in the united kingdom of *Great Britain* and *Ireland*, or in the said *West-India* islands, colonies, settlements, or territories, such action or suit shall have been commenced, to apply to such court or courts respectively, to stay all proceedings thereon respectively, by motion in a summary way, and such court or courts are hereby required to make order for that purpose accordingly; and the court or courts making such order shall allow and award to the defendants or defenders respectively double costs of suit, for which they shall respectively have the like remedy as in cases where the costs are by law given to the defendants or defenders.

Actions  
already com-  
menced to be  
stayed.

#### CAP. LIV.

*An act for the more speedy trial of offences committed in distant parts upon the sea.*—[May 23, 1806.]

**W**HEREAS by an act of parliament, made in the twenty-eighth year of the reign of King Henry the Eighth, it is enacted, That all treasons, felonies, robberies, murders, and confederacies, committed on the sea, shall be inquired of, tried, and determined, according to the common course of the laws of this land used for such offences upon the land within this realm: And whereas by another act of parliament, made in the eleventh year of the reign of King William the Third, intituled, An act for the more effectual suppression of piracy, it is enacted, that all piracies, felonies, and robberies, committed on the sea, or in any haven, river, creek, or place, where the admiral or admirals have power, authority, or jurisdiction, may be examined, inquired of, tried, heard, and determined, and adjudged, in any place at sea, or upon the land, in any of his Majesty's islands, plantations, colonies, dominions, forts, or factories, to be appointed for that purpose by the king's commission, in the manner therein directed, and according to the rules of the civil law: And whereas, treasons, murders, and divers other felonies and misdemeanours, not mentioned in the said statute of the eleventh year of the reign of King William the Third, cannot be tried by virtue of any commission directed under that act, but the persons committing, or charged with having committed the same upon the seas in or near the East or West Indies, and in places very remote, can only be brought to trial by sending them to England to be tried within this realm, under the commission directed by the said statute of the twenty-eighth year of the reign of King Henry the Eighth; whereby not only great charges and expences are incurred, but offenders do oftentimes escape unpunished by reason of the delay and difficulties attending such prosecutions: For remedy whereof, and in order that one

11 Gul. 3. c. 7.

Offences committed on the sea, &c. may be tried in any of his Majesty's islands, &c. by virtue of the King's commission under the great seal directed to four or more discreet persons, &c.

*one uniform course of trial may be had for all treasons, piracies, felonies, robberies, murders, conspiracies, and other offences committed upon the seas; be it 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 treasons, piracies, felonies, robberies, murders, conspiracies, and other offences, of what nature or kind soever, committed upon the sea, or in any haven, river, creek, or place, where the admiral or admirals have power, authority, or jurisdiction, may be enquired of, tried, heard, determined, and adjudged, according to the common course of the laws of this realm used for offences committed upon the land within this realm, and not otherwise, in any of his Majesty's islands, plantations, colonies, dominions, forts, or factories, under and by virtue of the King's commission or commissions, under the great seal of Great Britain, to be directed to any such four or more discreet persons as the lord-chancellor of Great Britain, lord-keeper, or commissioner for the custody of the great seal of Great Britain for the time being, shall from time to time think fit to appoint; and that the said commissioners so to be appointed, or any three of them, shall have such and the like powers and authorities for the trial of all such murders, treasons, piracies, felonies, robberies, conspiracies, and other offences, within any such island, plantation, colony, dominion, fort, or factory, as any commissioners appointed or to be appointed according to the directions of the said statute of the twenty-eighth year of the reign of King Henry the Eighth, by any law or laws now in force, have or would have for the trial of the said offences within this realm; and that all persons convicted of any of the said offences, so to be tried by virtue of any commission to be made according to the directions of this act, shall be subject and liable to, and shall suffer all such and the same pains, penalties, and forfeitures, as, by any law or laws now in force, persons convicted of the same respectively would be subject and liable to in case the same were respectively inquired of, tried, heard, determined, and adjudged, within this realm, by virtue of any commission made according to the directions of the said statute of the twenty-eighth year of the reign of King Henry the Eighth; any law, statute, or usage, to the contrary notwithstanding.*

#### CAP. LV.

*An act to provide for the payment, at the bank of Ireland, of the interest on certain debentures now payable at the exchequer of Ireland; and also for altering the days of payment of the interest or dividends on certain annuities in Ireland.—[June 9, 1806.]*

**W**HEREAS it is expedient to provide for the payment at the bank of Ireland of the interest on the debentures hereinafter mentioned, and also for the payment of the interest or dividends on the annuities hereinafter mentioned, at the days and times hereinafter specified, be it therefore enacted, by the King's most excellent majesty, by and

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 if at any time after the passing of this act, it shall appear expedient to the lord high-treasurer of Ireland; or to the commissioners for executing the office of lord high-treasurer of Ireland, or any three or more of them, that the interest on debentures and annuities for years, and annuities for lives, or any of them, now payable at the exchequer of Ireland, should be paid and payable at the bank of Ireland, it shall be lawful for the said lord high-treasurer, or for the said commissioners, or any three or more of them, and he and they is and are hereby empowered, by and with the consent of the lord lieutenant, or other chief governor or governors of Ireland, for the time being, to give such orders and directions in that respect, as shall appear necessary for the payment of the interest on such debentures and annuities for years, and annuities for lives, at the bank of Ireland; any act or acts, or any usage or custom to the contrary in anywise notwithstanding.

The Treasury of Ireland may order the interest on debentures, &c. now payable at the Exchequer to be payable at the Bank;

II. And be it further enacted, That if at any time after the passing of this act, it shall appear expedient to the said lord high-treasurer, or to the said commissioners, or any three or more of them, that the interest or dividends now payable at the bank of Ireland for and in respect of the consolidated annuities of three pounds, and ten shillings *per centum per annum*, and four pounds *per centum per annum*, and five pounds *per centum per annum*, transferable at the bank of Ireland, shall be paid and payable at the said bank of Ireland, at the same periods, and on the same days on which the interest of the respective debentures of three pounds and ten shillings *per centum per annum*, four pounds *per centum per annum*, and five pounds *per centum per annum*, are now payable, it shall and may be lawful for the said lord high-treasurer, or for the said commissioners, or any three or more of them, by and with the consent and approbation of the lord lieutenant, or other chief governor or governors of Ireland, for the time being, and with the consent of the proprietors of the said annuities, to give such orders and directions in that respect as shall appear necessary for the payment of the said interest and dividends accordingly, any act or acts, or any usage or custom to the contrary, in anywise notwithstanding; taking care that the holders of such annuities, the time of the payment of the interest or dividends whereon shall be so altered, shall receive one quarter's interest or dividend thereon, when the same shall become due next after such alteration, and that the interest and dividends on such annuities shall be paid and payable half-yearly ever afterwards, that is to say, on the same day on which the corresponding rate of interest on debentures shall be payable, as now established by law.

and also may order the dividends on certain annuities to be paid at the same periods as the interest on debentures with consent of the proprietors.

III. And be it further enacted, That such proprietors of the said respective annuities as shall not, on or before the twenty-fourth day of June one thousand eight hundred and six, signify their dissent to the said alteration of the times for the payment of the interest or dividends on the said annuities, in books to be

Unless dissent is signified before June 24, 1806, proprietors shall be deemed to have assented.

opened at the bank of *Ireland*, for that purpose, shall be deemed and taken to assent thereto; any thing in any act or acts of parliament to the contrary notwithstanding,

Auditor-general, &c. to execute the orders of the Treasury.

IV. And be it further enacted, That the auditor-general, the clerk of the pells, the teller of the exchequer, and the governor and company of the bank of *Ireland*, and all other persons, when thereto required, shall execute such orders as may be given by the said lord high-treasurer of *Ireland*, or by the said commissioners for executing the said office of lord high-treasurer, or any three of them, in the execution of this act, and of any of the matters therein contained, as if such orders were herein expressed and particularly enacted.

### CAP. LVI.

*An act to amend an act of the last session of parliament for continuing and amending several acts for regulating and securing the collection of the duties on spirituous liquors distilled in Ireland, and the warehousing of such spirits for exportation.*—[June 9, 1806.]

45 G. 3. c. 104.

WHEREAS an act was passed in the last session of parliament, intituled, An act to continue until the twenty-ninth day of September one thousand eight hundred and six, and amend several acts for regulating and securing the collection of the duties on spirituous liquors distilled in *Ireland*, and the warehousing of such spirits for exportation: and whereas it is expedient to amend the said act; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the Lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the twenty-first day of June one thousand eight hundred and six, in lieu and instead of any charge on any distiller, in respect of any number of charges of singlings, or low wines for any still, for twenty-four working days, under or by virtue of the said recited act, every distiller in *Ireland* shall, for every twenty-four working days while any still shall continue working, or be chargeable as working, after the said twenty-first day of June one thousand eight hundred and six, and during the continuance of this act, be charged with and pay duty for such quantity of spirits as might be produced (according to the rates in the said recited act mentioned), from the several numbers of charges of singlings or low wines hereinafter severally set forth, for and in respect of each and every still being of the several contents following; that is to say, From fifty-six charges of low wines or singlings for every still under seven hundred and fifty gallons content, and not less than five hundred gallons content; from fifty-four such charges for every still under one thousand gallons content, and not less than seven hundred and fifty gallons content; from forty-eight such charges for every still under one thousand two hundred and fifty gallons content, and not less than one thousand gallons content; from forty-four such charges for every still under one thousand five hundred gallons content, and not

After June 21, 1806, the number of monthly charges on each still shall be made as herein mentioned, instead of the charges under 45 G. 3. c. 104. § 42.



less than one thousand two hundred and fifty gallons content; from forty-two such charges for every still under one thousand seven hundred and fifty gallons content, and not less than one thousand five hundred gallons content; from forty such charges for every still under two thousand gallons content, and not less than one thousand seven hundred and fifty gallons content; from thirty-nine such charges for every still under two thousand two hundred and fifty gallons content, and not less than two thousand gallons content; from thirty-seven such charges for every still under two thousand five hundred gallons content, and not less than two thousand two hundred and fifty gallons content; from thirty-six such charges for every still under two thousand seven hundred and fifty gallons content, and not less than two thousand five hundred gallons content; from thirty-five such charges for every still under three thousand gallons content, and not less than two thousand seven hundred and fifty gallons content; from thirty-three such charges for every still of three thousand gallons content or upwards; and so in proportion for any less number of working days than twenty-four, which such still shall continue working or be chargeable as working under the said recited act during the continuance of this act: and every such distiller shall also be charged with and pay duty for as much more spirits as might be produced (according to the rates in the said recited act mentioned), from all pot-ale, wash, low wines, or singlings, which such distiller shall actually distil within any such period of twenty-four working days or any less number of working days as aforesaid, during the continuance of this act.

II. And be it further enacted, That the bounties payable to distillers under the said recited act, on account of the size or contents of any still or stills used by such distiller shall not be paid or payable to any distiller in respect of any spirits which shall be distilled after the twenty-first day of *June* one thousand eight hundred and six; and that, from and after payment of all bounties in respect of spirits distilled before the said twenty-first day of *June* one thousand eight hundred and six, so much of the said recited act as grants the said bounties shall be, and the same is hereby repealed; any thing in the said recited act to the contrary notwithstanding.

III. And be it further enacted, That, during the continuance of this act every distiller in *Ireland*, who shall make use of any still the body whereof, without the head or any other appendage thereto, shall contain one thousand five hundred gallons or upwards, shall be allowed and paid by the collector of excise of the district, out of any money in his hands, a bounty after the rate of sixteen pounds for every one hundred pounds of the amount of the duties on spirits paid by such distiller, in respect of any spirits distilled after the said twenty-first day of *June* one thousand eight hundred and six; and every distiller in *Ireland*, who shall make use of any still, the body whereof, without the

Bounties under 45 G. 3. c. 104. s. 74. shall cease after June 21, 1806.

Bounties on spirits distilled after June 21, 16 per cent. on stills of 1500 gallons or upwards, and 8 per cent. on stills of 1000 gallons, &c.

head or any other appendage thereto, shall contain one thousand gallons and shall not contain one thousand five hundred gallons, shall be allowed and paid in like manner, a bounty after the rate of eight pounds for every one hundred pounds of the amount of the duties on such spirits, paid by such distiller: provided always, that if any distiller shall have or make use of more than one still, such distiller shall be allowed a bounty on the whole amount of the duties paid by such distiller after the rate payable in respect of the still of the smallest size.

Duties and bounties shall be paid under regulations of recited act.

IV. And be it further enacted, That every charge by this act directed to be made on any distiller, and the duty in respect thereof, shall be made and returned by the officer, and the said duty shall be paid by the distiller, and the bounties made payable by this act shall be made and paid to distillers, in such manner and under and subject to such rules, regulations, penalties, and forfeitures, as are contained in the said recited act, except so far as the same are expressly altered or repealed by this act; and that all such rules, regulations, penalties, and forfeitures, (except as aforesaid), shall be applied in the charging, levying, collecting, and recovering all such duties, and in the paying such bounties, as fully and effectually, to all intents and purposes, as if the said rules, regulations, penalties, and forfeitures were repeated and re-enacted in this act.

Act may be amended.

V. And be it further enacted, That this act may be amended, altered, or repealed by any act or acts to be passed in this session of parliament.

Continuance of act.

VI. And be it further enacted, That this act shall continue in force until the twenty-ninth day of September one thousand eight hundred and six.

## CAP. LVII.

*An act to amend an act made in the last session of parliament for the collection of the malt duties in Ireland; and regulating the trade of a maltster.—[June 9, 1806.]*

45 G. 3. c. 53. **W**HEREAS an act was made in the last session of parliament, intituled, An act for the collection of the malt duties in Ireland, and regulating the trade of a maltster: and whereas it is expedient to amend the said act; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the twenty-fifth day of June one thousand eight hundred and six, and until the twenty-ninth day of September one thousand eight hundred and six, in lieu and instead of any charge on any maltster or maker of malt in Ireland, for any calendar month commencing at any time after the said twenty-fifth day of June; while the malthouse of such maltster or maker of malt shall be working, or shall continue working, or shall be presumed to continue working, or shall be chargeable

From June 25 to Sept. 29, 1806, maltsters shall be charged with 8 barrels per month for every 100 square feet of working floors or shall be presumed to continue working, or shall be chargeable

able at continuing to work, such maltster or maker of malt shall in all malt-houses where-  
 be charged with, and pay duty for eight barrels of malt, for ever situate.  
 every one hundred feet square of working or drying floor or  
 floors which shall be contained in each malthouse, in which such  
 maltster or maker of malt shall be licensed to make malt,  
 whether the malthouse or malthouses of such maltster or maker  
 of malt shall be situate in the city of *Dublin*, or out of the  
 same, or in any other city, town, or place in *Ireland*; any thing  
 in the said recited act to the contrary notwithstanding.

II. And be it further enacted, That, from and after the said Yearly charge  
 twenty-ninth day of *September* one thousand eight hundred and six, on maltsters  
 in lieu and instead of the yearly and monthly charges on maltsters, after Sept. 29,  
 and makers of malt in *Ireland*, under the said recited act, every 1806, 64 bar-  
 such maltster and maker of malt shall be charged according to rels per 100  
 the proportions hereinafter mentioned and expressed; that is to feet of work-  
 say, Every maltster or maker of malt in *Ireland* shall, between the ing floors, &c  
 twenty-ninth day of *September* in every year, and the twenty-  
 ninth day of *September* following, during the continuance of the  
 licence of such maltster or maker of malt, be charged with and  
 pay duty of excise for a quantity of malt, after the rate of sixty-  
 four barrels of malt, for every one hundred feet square of working  
 or drying floor or floors which shall be contained in each malt-  
 house, in which such maltster or maker of malt shall be licensed  
 to make malt, and so in proportion for any greater number of  
 square feet; and also for as much more malt as such maltster or  
 maker of malt shall actually make within the said period.

III. And be it further enacted, That the charge of such yearly Monthly  
 duty of sixty-four barrels shall be made in manner following; charge 8 bar-  
 that is to say, Every such maltster or maker of malt shall be rels, &c.  
 charged for not less than eight calendar months in every year,  
 and for every such calendar month, such maltster or maker of  
 malt shall be charged with and pay duty for eight barrels of malt,  
 for every one hundred feet square of such working or drying  
 floor or floors, and so in proportion for any greater number of  
 square feet, and every maltster or maker of malt shall, over  
 and above the respective quantities aforesaid, be also charged  
 with and pay duty for as much more malt as could be produced  
 under the regulations in the said recited act mentioned, from any  
 corn or grain actually wetted by such maltster or maker of malt  
 within every such period of one calendar month.

IV. And be it further enacted, That in case the quantity of Yearly charge  
 malt charged upon any maltster or maker of malt in any one year, to make good  
 ending on the twenty-ninth day of *September*, shall not amount to deficiency in  
 the full quantity of sixty-four barrels of malt for which such mal- quantity actu-  
 ster or maker of malt is hereby made chargeable with duty, within ally charged.  
 any year, the surveyor or gauger, in charge of the malthouse of any  
 such maltster or maker of malt, shall, within twenty days after  
 such twenty-ninth day of *September*, make a return to the collector  
 of the district in which such malthouse shall be situate, of such  
 quantity of malt and of the duties thereon, as, with the quantities  
 comprised in former returns of malt against such maltster or  
 maker

maker of malt in the year ending on such twenty-ninth day of *September*, shall amount to the full quantity of sixty-four barrels of malt for which such maltster or maker of malt is so made chargeable with duty; and such return shall be a charge on such maltster or maker of malt; and shall be payable by such maltster or maker of malt, in manner directed by the said recited act.

Charges shall be made under regulations of recited act.

V. And be it further enacted, That every such charge by this act directed to be made on any maltster or maker of malt, and the duty in respect thereof, shall be made and returned by the officer, and the said duty shall be paid by the maltster or maker of malt, in such manner, and under and subject to such rules, regulations, penalties, and forfeitures, as are contained in the said recited act, except as such rules or regulations are expressly altered by this act; and that all such rules, regulations, penalties, and forfeitures, (except as aforesaid,) shall be applied in the charging, levying, collecting, and recovering all such duties, as fully and effectually to all intents and purposes as if the said rules, regulations, penalties, and forfeitures, were repeated and re-enacted in this act.

Act may be amended.

VI. And be it further enacted; That this act may be amended, altered, or repealed by any act or acts to be made in the present session of parliament.

### CAP. LVIII.

*An act for establishing certain regulations in the collection and management of his Majesty's revenues of customs, excise, and taxes in Ireland.*—[June 9, 1806.]

Excise Act,  
14, 15 Car. 2,  
c. 8. sect. 1.

Duties of excise on goods native and imported imposed, and the value ascertained by a book of rates,  
(sect. 44.)

An excise-office established under five commissioners in Dublin.

Jurisdiction of commissioners, &c.  
(sect. 57.)

Appeal.  
(sect. 54.)

**W**HEREAS by an act made in the parliament of Ireland, in the fourteenth and fifteenth years of his late majesty King Charles the Second, intituled, An act for the settling of the excise or new impost upon his Majesty, his heirs and successors, according to the book of rates therein inserted, the several rates and charges in the said act mentioned, in and by the name of excise or new impost were set, laid, and imposed, to be had, levied, demanded, collected, received, recovered, and paid, throughout Ireland, upon commodities, merchandize, and manufactures as well native as imported or foreign, in manner and form in the said act mentioned; and according to a book of rates and value of goods and merchandize imported, in the said act contained; and for the more regular and orderly putting in execution the said recited act, it was by the said recited act among other things enacted, that an office should be constituted and erected in the city of Dublin, to be called and known by the name of The Office of Excise or New Impost, and to be managed and governed by commissioners not exceeding five in number; and the commissioners thereof, and their subordinate commissioners or sub-commissioners and collectors, were by the said recited act empowered and required to hear and determine all offences and breaches of the clauses and articles in the said act contained, and to do certain other matters and things in the said act mentioned; and it was in and by the said recited act provided, that in cases therein mentioned certain commissioners of appeals in the said act mentioned should

should receive appeals from parties grieved by proceedings under the said act, and also should hear and determine such appeals in manner as by the said act is mentioned and directed: and whereas by another act made in the parliament of 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 merchandize imported and exported into or out of the kingdom of Ireland; according to a book of rates hereunto annexed, it was enacted, that the rates mentioned and expressed in a book of rates to the said act annexed, should be the rates according to which all goods and merchandize of every merchant, natural-born subject, denizens, and aliens; to be brought into all or any part of Ireland, or carried out of the same, should pay a certain subsidie of poundage; and that certain other subsidies, in the said act mentioned, should be levied and paid in manner as in the said act is mentioned; and it is also by the said last recited act further enacted, that the defaults of such as should attempt to do any thing contrary to the tenor of the said act, or of the rules, orders, and directions to the said act annexed, should be heard, enquired of, and determined by the barons of his Majesty's court of exchequer; and it is also by the rules, orders, and directions to the said act annexed (among other things) directed that the commissioners of the customs should not at any time be more than seven, or less than five in number: and whereas since the passing of the said hereinbefore recited acts, divers rates and duties upon the importation and exportation of goods, wares, and merchandize, into and from Ireland, and upon certain articles, matters, and things, have from time to time been granted and charged by divers acts of parliament in lieu and full satisfaction of the imposts, subsidies, customs, duties, rates, and charges under the said hereinbefore recited acts; and divers inland duties of excise and taxes in Ireland have also been from time to time granted and charged by divers acts of parliament for, upon, and in respect of several articles, matters, and things in the said acts mentioned, certain of which acts of parliament are now in force; and it is by the said acts now in force respectively enacted, that the said rates and duties on the importation and exportation of goods, wares, and merchandize, imported and exported, and the said inland duties of excise and taxes, payable under or by virtue of the said acts respectively, shall be in lieu and full satisfaction of all former customs, subsidies, and duties and inland duties of excise and taxes payable in Ireland, (except as in the said acts respectively is mentioned,) and that the said rates and duties on goods, wares, and merchandize, imported and exported, and the said inland duties of excise and taxes, shall be raised, levied, collected, and paid under the powers and authorities, rules and directions, penalties and forfeitures, appointed, directed, and expressed, by the said hereinbefore recited act of the fourteenth and fifteenth years of his late majesty King Charles the Second, for settling the excise or new impost upon his Majesty, his heirs and successors; or by any other act or acts in force in Ireland relating to the revenue of customs and excise, or either of them, with like remedy of appeal as in and by the said last recited

Customs Act,  
14, 15 Car. 2.  
c. 9. sect. 1.

Value of goods paying subsidy on import and export ascertained by a book of rates.

Offences against that act determinable in the Exchequer.  
(sect. 14.)

Number of commissioners.

(Rule 47.)

Since the said recited acts divers duties have been granted on importation and exportation of goods, and also divers duties of inland excise and taxes by temporary acts; such duties being in lieu of all customs, subsidies, and duties whatsoever, and being recoverable under said excise act.

14, 15 Car. 2.  
c. 8.

In consequence of the nature of the present commissions, and of the increase of the duties, &c. it may become expedient to provide for management of the revenue;

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by placing certain duties under commissioners of customs,

and by placing other duties under commissioners of excise and taxes.

His Majesty, &c. empowered to appoint (7 and not less than 5) persons to be commissioners of customs and port duties and a like number of persons to be commissioners of inland excise and taxes.

All the said commissioners, as well of

act is provided: and whereas for many years past the commissioners of excise and the commissioners of customs have been from time to time appointed by one commission under the great seal of Ireland, and have acted under the said commission in the management and collection of the several rates and duties payable on the importation or exportation of goods, wares, and merchandize into and from Ireland, and of the several inland duties of excise and taxes payable in Ireland, and the drawbacks, bounties, and allowances in respect thereof: and whereas by reason of the great increase of the said rates, duties, and taxes, and of the many and various acts, matters, and things required to be done by the said commissioners of excise and commissioners of customs under and by virtue of the several laws in force in Ireland, it may be expedient, for the better and more easy and effectual government, management, and collection of the said rates, duties, and taxes, and for the better performance of the duties of the offices of the said commissioners respectively, that all rates and duties imposed upon the importation or exportation of goods, wares, and merchandize, into or from Ireland, and also all rates and duties on entries inwards and outwards and on ships and vessels trading to or from Ireland; and also all drawbacks, bounties, and allowances on the exportation or importation into or from Ireland, of any goods, wares, or merchandize, should be managed and governed by commissioners of customs and port duties; and that all internal duties and taxes whatsoever payable in Ireland, and all quit, crowns, and composition rents, and all rents and revenues whatever payable to his Majesty, his heirs or successors in Ireland, (other than and except the duties under the management of the commissioners of stamps in Ireland, and on the portage and conveyance of letters in Ireland, or about the collection or management whereof any provisions have been or shall be specially made by parliament) should be managed and governed by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That it shall and may be lawful for his Majesty, his heirs and successors, or for the lord-lieutenant or other chief governor or governors of Ireland for the time being, by the direction of his Majesty, his heirs and successors, to appoint, from time to time, under the great seal of Ireland, certain persons not exceeding seven, nor being less than five in number, to be commissioners of customs and port duties in Ireland; and also to appoint certain other persons not exceeding seven, nor being less than five in number, to be commissioners of inland excise and taxes in Ireland, to have and to hold their respective offices during their good behaviour respectively or during his Majesty's pleasure only, as to his Majesty, his heirs or successors, shall seem fitting; and that, from and immediately after such appointment, all such commissioners of customs and port duties, in the exercise of such their commissions, shall have and enjoy with respect to the collection and management of the several imposts and duties so to be managed and governed by them, the power of appointing sub-commissioners,

commissioners, and all such other powers and authorities as are given to or are vested in the commissioners mentioned in the said recited act of the fourteenth and fifteenth years of his late Majesty King Charles the Second for the settling the exercise or new imposition upon his Majesty, his heirs and successors, with respect to the duties under their governance or management: and that such commissioners of customs and port duties, or the major part of them, in the exercise of their commissions; and such commissioners of inland excise and taxes, or the major part of them, in the exercise of their commissions, shall respectively have and enjoy all such powers and authorities as are given to or are vested in the commissioners, or the major part of them, mentioned in the said last recited act, by virtue of the said recited act, or by virtue of any other act or acts in force in *Ireland*: as fully and effectually to all intents and purposes whatsoever as if the said powers and authorities were expressly repeated and re-enacted in this act: and that all acts, matters, and things relating to the duties of customs or excise or taxes which, by any act or acts in force in *Ireland*, are required to be done or performed by or under the jurisdiction of the commissioners mentioned in the said last recited act, shall and may be in like manner done and performed by or under the jurisdiction of such commissioners of customs and port duties, or such commissioners of inland excise and taxes, so to be appointed, respectively, as the case may require, under this act; and that all persons whatever shall be subject and liable to the same pains and penalties for doing or omitting to do any act, matter, or thing relating to or in anywise concerning the payment or collection of such duties respectively, as they would have been subject and liable to for doing or omitting to do the same acts, matters, and things respectively, relative to the duties placed under the jurisdiction of the said commissioners mentioned in the said last recited act by virtue of the said act; or by virtue of any other act or acts in force in *Ireland*: provided always, that nothing in this act shall extend or be construed to extend to alter or repeal either of the said recited acts, or any other law now in force in *Ireland*, except so far as the same are or is expressly altered by this act.

II. And whereas in and by divers acts of parliament in force in *Ireland*, for the better collecting, regulating, and managing the revenue of customs and duties; and for avoiding frauds therein, divers powers and authorities are given to certain persons under the names and descriptions of commissioners of the revenue, commissioners of customs, and commissioners of excise; and also to certain persons under the name and description of officers of the revenue, officers of the customs, and officers of the excise; be it enacted, That it shall and may be lawful for the commissioners of the customs and port duties, so to be appointed in manner hereinafore mentioned; and for any sub-commissioners, collectors, clerks, and other officers acting under them, to do and perform all such acts, matters, and things respectively, relating to goods, wares, and merchandize imported, exported, or carried as a ware, and to such imposition, exportation,

customs as of  
excise; shall  
have all  
powers vested  
in commis-  
sioners of the  
excise by  
14, 15 Car. 2.  
c. 8. touching  
the settling  
of the exercise  
of the duties  
of the excise  
and taxes  
upon his  
Majesty, his  
heirs and  
successors  
with respect  
to the duties  
under their  
governance  
or management  
and that such  
commissioners  
of customs  
and port  
duties, or the  
major part  
of them, in  
the exercise  
of their  
commissions;  
and such  
commissioners  
of inland  
excise and  
taxes, or the  
major part  
of them, in  
the exercise  
of their  
commissions,  
shall respectively  
have and enjoy  
all such powers  
and authorities  
as are given  
to or are  
vested in the  
commissioners,  
or the major  
part of them,  
mentioned in  
the said last  
recited act,  
by virtue of  
the said  
recited act,  
or by virtue  
of any other  
act or acts  
in force in  
*Ireland*: as  
fully and  
effectually  
to all intents  
and purposes  
whosoever  
as if the said  
powers and  
authorities  
were expressly  
repeated and  
re-enacted  
in this act:  
and that all  
acts, matters,  
and things  
relating to  
the duties of  
customs or  
excise or  
taxes which,  
by any act  
or acts in  
force in  
*Ireland*,  
are required  
to be done  
or performed  
by or under  
the jurisdiction  
of the  
commissioners  
mentioned  
in the said  
last recited  
act, shall  
and may be  
in like  
manner  
done and  
performed  
by or under  
the jurisdiction  
of such  
commissioners  
of customs  
and port  
duties, or  
such  
commissioners  
of inland  
excise and  
taxes, so  
to be  
appointed,  
respectively,  
as the case  
may require,  
under this  
act; and  
that all  
persons  
whatever  
shall be  
subject and  
liable to the  
same pains  
and penalties  
for doing  
or omitting  
to do any  
act, matter,  
or thing  
relating  
to or in  
anywise  
concerning  
the  
payment  
or collection  
of such  
duties  
respectively,  
as they  
would  
have been  
subject  
and liable  
to for  
doing or  
omitting  
to do the  
same  
acts,  
matters,  
and things  
respectively,  
relative  
to the  
duties  
placed  
under  
the  
jurisdiction  
of the  
said  
commissioners  
mentioned  
in the  
said  
last  
recited  
act by  
virtue  
of the  
said  
act; or  
by  
virtue  
of any  
other  
act or  
acts  
in force  
in  
*Ireland*:  
provided  
always,  
that  
nothing  
in this  
act shall  
extend  
or be  
construed  
to extend  
to alter  
or repeal  
either  
of the  
said  
recited  
acts,  
or any  
other  
law  
now  
in  
force  
in  
*Ireland*,  
except  
so far  
as the  
same  
are  
or is  
expressly  
altered  
by this  
act.

Commissioners of customs and their officers empowered to do all acts respecting goods in port, &c. and duties of cus-

toms thereon, required to be done by commissioners of revenue, and all matters relating to shipping and navigation, &c. under any former acts in force in Ireland.

And commissioners of excise, and their officers empowered to do all such acts respecting excise and taxes.

Proceedings of all commissioners, &c. so to be appointed shall be subject to appeal under excise act, 14, 15 Car. 2. c. 8.

Jurisdiction of Exchequer under 14, 15 Car. 2. c. 9.

tion, or conveyance of the same, and to the rates and duties, drawbacks, bounties, and allowances thereon; and all such matters and things relating to shipping and navigation, and to the registering of ships, and relating to the lading or discharging of goods, wares, and merchandize, into and out of shipping in the several ports of *Ireland*; and relating to the importation, exportation, or carrying coastwise of goods, wares, and merchandize, and to the warehousing the same; and delivering the same out of warehouse in *Ireland*; as by any act or acts in force in *Ireland* are required or authorised to be done with respect to such goods, wares, and merchandize, and to the importation, exportation, and conveyance of the same; and the rates, duties, drawbacks, bounties, and allowances thereon; or with respect to the other matters and things before mentioned, by the commissioners of customs, commissioners of excise, or commissioners of revenue; or by any of them respectively, or by any sub-commissioners, collectors, or other officers in the said acts mentioned: and that it shall and may be lawful for the commissioners of inland excise and taxes, so to be appointed in manner hereinafore mentioned, and any sub-commissioners, collectors, clerks, and other officers acting under them, to do and perform respectively all such acts, matters, and things, relating to inland duties of excise and taxes in *Ireland*, committed to their care and management, as by any act or acts in force in *Ireland* are required to be done, with respect to the said inland duties of excise and taxes, or any of them, by the commissioners of excise, commissioners of customs, or commissioners of the revenue, or by any of them respectively, or by any sub-commissioners, collectors, or other officers, in the said acts mentioned or any of them.

III. Provided always, and be it enacted, That all proceedings of commissioners of customs and port duties, or of commissioners of inland excise and taxes, so to be appointed respectively, and of the sub-commissioners, collectors, or other officers acting under them respectively, shall be subject to appeal, to be heard and determined by the commissioners of appeals mentioned 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 upon his Majesty, his heirs and successors, and that the commissioners of appeals, in the said last recited act mentioned, shall have all such powers and authorities for the receiving, hearing, and determining all appeals from commissioners of customs and port duties, or from commissioners of inland excise and taxes, so to be appointed respectively, or from their sub-commissioners, collectors, or other officers respectively, as the said commissioners of appeals now have and are possessed of by virtue of the said last recited act or any other act or acts in force in *Ireland*, respecting appeals to be made to them, under or by virtue of the said acts or any of them.

IV. And be it declared and enacted, That so much and such part of the said recited act, of the fourteenth and fifteenth years of the reign of his late majesty King *Charles* the Second, for settling



setting the subsidy of poundage, and granting a subsidy of tonnage and other sums of money unto his Majesty, his heirs and successors, upon merchandizes imported and exported, as extended to excise duties, &c.

directs that the defaults of such as shall attempt to do any thing contrary to the tenor of the said act, shall be heard, enquired of, and determined by the barons of his Majesty's court of exchequer in *Ireland*, shall extend and be construed to extend to all such duties, matters, and things, as shall be committed to the care and management of the commissioners of inland excise and taxes, and to all defaults relating thereto; and that nothing in this act shall extend or be construed to extend to repeal any part of the said last recited act, so far as the same relates to such duties, matters, and things as shall be committed to the care and management of commissioners of customs and port duties as to be appointed, nor to repeal or alter any of the rules, orders, or regulations, in the said act contained, except so far as the same may be incompatible with the provisions of this act; anything herein contained to the contrary notwithstanding.

Provided always, and be it enacted, That in case any doubt or difficulty shall hereafter arise, whether any matter or thing to be done respecting his Majesty's revenue of customs, excise, or taxes in *Ireland* respectively, or either of them, or any other matter or thing which by any act or acts in force in *Ireland* is or shall be directed to be done and performed by commissioners of the customs, commissioners of excise, or commissioners of the revenue, their sub-commissioners or other officers respectively, ought by virtue of any commission or commissions to be granted under this act, to be done by commissioners of customs and port duties, or by commissioners of inland excise and taxes, or by their sub-commissioners or other officers respectively; it shall and may be lawful for the lord high-treasurer of *Ireland*, or for the commissioners for executing the said office of lord high-treasurer for the time being, to determine and to declare and order, in writing under the hand of such lord high-treasurer, or the hands of any three of the said commissioners for executing the office of such lord high-treasurer for the time being, whether such matter or thing shall be done and performed by such commissioners of customs and port duties, or by such commissioners of inland excise and taxes, or by their respective sub-commissioners or other officers; and that every such matter and thing shall accordingly be done and performed by such commissioners of customs and port duties, or by such commissioners of inland excise and taxes, or by their sub-commissioners or other officers respectively, pursuant to such order of the said lord high-treasurer, or commissioners for executing the office of the said lord high-treasurer, in that behalf to be made in manner aforesaid.

In case of dispute as to jurisdiction of commissioners of customs and excise, the Treasury shall make order therein.

## CAP. LIX.

*An act to regulate the packing of butter in Ireland for sale or exportation.*—[June 9, 1806.]

[See Irish acts  
10 G. 1. c. 9.  
12 G. 1. c. 5.  
13 G. 2. c. 12.  
21 G. 2. c. 7.  
8. 9. &c.  
5 G. 3. c. 15.  
19, 20 G. 3.  
c. 36.  
31 G. 3. c. 24.]

Dimensions of  
butter-casks  
after Aug. 1,  
1806.

Penalty on  
persons mak-  
ing or buying  
casks of other  
dimensions,  
&c. 10s. per  
cask.

12 G. 1. c. 5.

Weigh-master  
may take off  
butter appear-

**W**HEREAS it is expedient that the laws in force in Ireland in relation to the cask in which butter is made up for sale or exportation should be amended; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the first day of August one thousand eight hundred and six, no person or persons shall buy or sell any empty cask for packing butter for sale or export, unless such cask shall be made, according to the following dimensions; that is to say, All such casks called *Tubs*, shall not be less than nineteen inches nor more than twenty-one inches in length, and not less than fourteen inches nor more than fifteen inches in width at the head and bottom thereof; and all such casks called *Firkins*, shall not be less than seventeen inches and not more than eighteen inches in length, and not less than twelve inches nor more than thirteen inches in width at the head and bottom thereof; and all such casks called *Kegs*, shall not be less than thirteen inches nor more than fourteen inches in length, nor less than eight inches nor more than nine inches in width at the head and bottom thereof; any act or acts in force in Ireland to the contrary notwithstanding.

**II.** And be it further enacted, That if, from and after the said first day of August one thousand eight hundred and six, any cooper shall make any casks, tubs, firkins, or kegs for packing butter for sale or export, of any dimensions contrary to this act; or if any person shall sell or expose to sale or shall buy or export any butter in any cask, tub, firkin, or keg, made of dimensions contrary to this act; or if any weigh-master or his deputy shall brand any casks, tubs, firkins, or kegs, made of dimensions contrary to this act; or weigh any butter therein; or if any person who shall have bored any cask of butter for the purpose of tasting the same, shall not return the whole of the butter taken out by such boring into the place from whence the same was taken out (except only so much as is fairly necessary for tasting the same); every such person shall for every such offence forfeit the sum of ten shillings for each and every such cask; to be recovered, levied, and distributed in such manner as is directed by an act made in the parliament of Ireland, in the twelfth year of the reign of his late majesty King George the First, intituled, *An act for explaining and amending an act, intituled, 'An act for continuing and amending of the laws in relation to butter and tallow, and the casks in which such goods are to be made up, and in relation to the curing of hides, and in making up of beef and pork for exportation, and for preventing the destruction of salmon.'*

**III.** And be it further enacted, That it shall and may be lawful for any weigh-master or his deputy, and he is hereby required before

before the weighing of any butter, to take off from any cask, tub, firkin, or keg of butter brought to be weighed, all such butter as may appear above the middle of such cask, tub, firkin, or keg, and to apply the same to his own use; any law, custom, or usage to the contrary notwithstanding.

IV. Provided always, and be it enacted, That nothing in this act contained shall extend or be construed to extend to any cask, tub, firkin, or keg, for packing butter for sale or export, which shall be made within the county of *Cork*, or in which any butter shall be exported from the city of *Cork*.

V. And be it further enacted, That the powers and authorities of the several acts in force in *Ireland* in relation to butter, and the casks in which the same is to be made up; shall be applied in execution of this act, and shall be and remain in force, except so far as the same are altered by this act; and the said acts and this act shall be construed together for the purpose of regulating the packing and sale of butter in *Ireland*, or for exportation from *Ireland*.

## CAP. LX.

*An act for amending an act passed in Ireland, in the twenty-ninth year of King George the Second, intituled, An act for amending and making more effectual, the several laws relating to the first-fruits payable out of ecclesiastical benefices in this kingdom; and for the better regulation and management of the charitable bequest of Doctor Hugh Boulter, late lord archbishop of Armagh, for augmenting the maintenance of poor clergy in this kingdom, so far only as relates to the said charitable bequest.—*  
[June 9, 1806.]

WHEREAS by an act made in the parliament of Ireland in the twenty-ninth year of the reign of his late majesty King George the Second, intituled, An act for amending and making more effectual, the several laws relating to the first-fruits payable out of ecclesiastical benefices in this kingdom; and for the better regulation and management of the charitable bequest of Doctor Hugh Boulter, late lord archbishop of Armagh, for augmenting the maintenance of poor clergy in this kingdom; it is, amongst other things enacted, that it shall and may be lawful for the trustees and commissioners of the first-fruits in Ireland; and they are hereby authorised and empowered, from and after the time the certificate shall be returned to them, and entered, subscribed, and attested by the respective archbishops and bishops of every diocese, in the manner in the said act mentioned, to augment any benefice or living, or appropriate or impropriate curacy, or the maintenance of any parson, vicar, curate, or minister, which shall, in the manner in the said act mentioned, appear to them to be under the yearly value of sixty pounds, by granting to the incumbents of such benefice or living, or to such parson, vicar, curate, or minister, such an annual salary, to be paid out of the monies so bequeathed, and to be paid out at interest, as in the said act mentioned, as that the value so certified, together with such augmentation so to be granted, shall

ing above the middle of the cask.

Butter regulations shall not extend to Cork.

Powers of former acts extended to this act.

Irish act, 29 Geo. 2.

not

not in the whole exceed the value of sixty pounds by the year; and that such annual salaries as the said trustees shall so grant, pursuant to the said act, may be granted to the incumbents of such benefices or livings, and such parsons, vicars, curates, or ministers, and their successors, until such time as convenient purchases can be had and made of glebes or tythes, or both, to be conveyed to them, pursuant to the will of the most reverend father in God Doctor Hugh Boulter, late lord archbishop of Armagh, in the said act mentioned; or until the value of such benefices or maintenance shall be increased to the said value of sixty pounds by the year, by the said trustees, or otherwise: and whereas the annual interest of the said charitable bequest of the said Doctor Hugh Boulter, in the said act mentioned, will now afford an increase of such augmentation, and the benevolent intentions of the said testator, in the said act mentioned, will be more effectually carried into execution, by further augmenting the maintenance of the poor clergy in Ireland out of the annual produce of the said charitable fund: may it therefore please your Majesty that it may be enacted; and be it 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 whenever a certificate shall be returned to the said trustees and commissioners, drawn up, prepared, signed, and sealed in the manner and pursuant to the regulations and directions in the said act mentioned, respecting the certificate of the yearly value of such benefice or maintenance of such minister, as the said trustees and commissioners are by the said act authorised and empowered to augment to the yearly sum of sixty pounds; and in case such certificate shall certify, that the true and clear improved yearly value of such benefice, with cure of souls, living or curacy, appropriate or inappropriate, and the true and clear improved yearly value of the maintenance of any parson, vicar, curate, and minister, officiating in any such church or churches, chapel or chapels, as in the said recited act is mentioned, shall be commonly reputed to be under the sum of one hundred pounds by the year; and when such certificate shall be entered, subscribed, and attested, in the manner in and by the said act directed and appointed, respecting the certificates of value in the said act mentioned, then and in every such case it shall and may, be lawful for the said trustees and commissioners, or a quorum of them, consisting of any five or more of them, and they are hereby authorised and empowered to augment any such benefice or living, or such inappropriate or appropriate curacy, or the maintenance of any such parson, vicar, curate or minister, which shall so as aforesaid appear to them to be under the yearly value of one hundred pounds by the year, by granting to the incumbent of such benefice or living, or to such parson, vicar, curate, or minister, such an annual salary to be paid out of the interest of the said charitable fund so bequeathed by the said Doctor Hugh Boulter, as that the value so certified, together with such augmentation so to be granted, shall not in the whole exceed the value of one hundred pounds by the year: Provided always, that every such augmentation, and all such augmented benefices, curacies, and maintenances, shall be

and

Trustees and commissioners of the first-fruits in Ireland may augment livings to 100l. which are certified to be under that sum, out of the interest of the charitable fund of Doctor Hugh Boulter.

and the same is and are hereby declared to be subject and liable to the like rules, regulations, restrictions, and provisions, as the augmentation of benefices, curacies, and maintenances to the sum of sixty pounds by the year, is by the said recited act declared to be subject and liable to.

## CAP. LXI.

*An act to authorise certain publick officers to send and receive letters and packets by the post, free from the duty of postage.*—[June 9, 1806.]

**W**HEREAS by an act, passed in the forty-second year of the reign of his present Majesty, intituled, An act to authorise the sending and receiving of letters and packets, votes, proceedings in parliament, and printed newspapers, by the post, free from the duty of postage, by the members of the two houses of parliament of the United Kingdom, and by certain publick officers therein named; and for reducing the postage on such votes, proceedings, and newspapers, when sent by any other persons; certain publick officers therein named are authorised to send and receive letters and packets by the post, free from the duty of postage, in the United Kingdom, in the manner and under the restrictions therein mentioned: and whereas it is expedient that certain other publick officers should, in like manner, send and receive letters and packets by the post free from postage, be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act, it shall be lawful for the lord high-chancellor of Great Britain, the speaker of the house of commons, the first lord commissioner of his Majesty's treasury in Great Britain, the first lord commissioner of the admiralty, the chancellor of his Majesty's exchequer in Great Britain, the chancellor of his Majesty's exchequer in that part of the united kingdom called Ireland, the president of the committee of council appointed for the consideration of matters relating to trade and foreign plantations, and the assistant secretary to the treasury in Great Britain, all for the time being, to send and receive letters and packets by the post, free from the duty of postage, within the United Kingdom, in the same manner, and under such restrictions as the several publick officers are authorised by the laws now in force to send and receive letters and packets free from postage.

II. And be it further enacted, That it shall be lawful for the lords commissioners of the treasury for the time being, for the convenience of publick business, by writing under their hands, to authorise that letters and packets directed by his Majesty's postmaster-general, the secretary to the postmaster-general, the secretaries to the treasury, and the assistant secretary to the treasury in Great Britain respectively for the time being, shall and may be sent by the post, free from postage, without the name of the post town, and the date of the day, month, and year, when sent, being superscribed thereon; any law to the contrary notwithstanding.

Certain publick officers authorised to send and receive letters and packets free from postage.

Treasury may authorise certain officers to send letters and packets free from postage, without the name of the post town, &c.

CAP. LXII.

An act for granting to his Majesty, until the twenty-ninth day of September one thousand eight hundred and six, certain duties on the importation, and to allow certain drawbacks and bounties on the exportation of certain sorts of iron, sugar, and tea into and from Ireland.—[June 13, 1806.]

Most gracious Sovereign,

**WE**, your Majesty's most dutiful and loyal subjects, the commons of the united kingdom of *Great Britain and Ireland* in parliament assembled, towards raising the supplies granted to your Majesty, and for the support of your Majesty's government, do most humbly beseech your Majesty that it may be enacted, and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the fourteenth day of *June* one thousand eight hundred and six, and during the continuance of this act, there shall be raised, levied, collected, and paid, unto and for the use of his Majesty, his heirs and successors, in ready money, (except as hereinafter is provided) without any discount whatever, upon the importation of the several sorts of iron, sugar and tea, mentioned and set forth in the Schedule hereunto annexed, marked (A.), imported into *Ireland*, the several duties inserted, described, and set forth in figures in the said Schedule; and that there shall also be paid or allowed the several drawbacks in respect of the said duties as the same are also respectively inserted, described, and set forth, in figures in the said Schedule marked (A.), and in the Schedule marked (C.), in lieu and full satisfaction of all duties and drawbacks payable in *Ireland* upon the importation and exportation of iron, sugar, and tea, of the like sorts under or by virtue of any act or acts of parliament in force in *Ireland* at the time of the passing of this act.

From June 14, 1806, the duties mentioned in Schedule (A.), and the drawbacks mentioned in Schedules (A.) and (C.), on iron, sugar, and tea, shall be paid and allowed.

Duties to be payable on such goods which shall not have been entered before June 14, 1806;

**II.** And be it further enacted, That the several and respective duties by this act granted on the importation into *Ireland*, of the goods, wares, and merchandize in this act, or the said Schedule marked (A.), mentioned, shall be charged and payable on all such goods, wares, and merchandize, which shall not have been entered on or before the said fourteenth day of *June* one thousand eight hundred and six, or on which the duties due and payable on the importation thereof shall not have been paid, notwithstanding such goods, wares, and merchandize may have been imported into *Ireland* before the said fourteenth day of *June* one thousand eight hundred and six,

and on goods in warehouse.

**III.** And be it further enacted, That the duties mentioned and set forth in the said Schedule marked (A.) shall be charged and payable on all such of the goods, wares, and merchandize therein mentioned, as, having been imported into *Ireland*, have not previously been

been or shall be warehoused, and shall remain at the time of the passing of this act in warehouses in pursuance or by authority of any act or acts of parliament in force for that purpose, although such goods, wares, or merchandize, may have been imported before the passing of this act: provided always, that such duties shall not be charged or payable on any such goods, wares, or merchandize, until the time when the duties, which such goods, wares, and merchandize would have been subject to before the passing of this act, shall be payable; and that in all cases where any interest is by law made payable on the amount of any duties secured by bond, such interest shall be calculated up to the said fourteenth day of *June* on the amount of the duties payable under any act or acts in force at the time of the passing of this act; and that, from the said fourteenth day of *June* up to the time of the discharging of the said bond such interest shall be calculated upon the amount of the duties payable under this act, and such interest shall be paid accordingly before any such bonds shall be discharged.

IV. *And whereas it is expedient, pursuant to the provisions of the acts for the union of Great Britain and Ireland, that, in respect of the increased duties hereby imposed on brown or Muscovado sugar imported into Ireland, increased countervailing duties should be charged on the several sorts of refined sugar mentioned, described, and set forth in the Table or Schedule hereunto annexed marked (B.), being the produce or manufacture of Great Britain, and imported from thence into Ireland, sufficient to countervail the said increased duties on brown or Muscovado sugar imported into Ireland; be it therefore further enacted, That, from and after the passing of this act, there shall be charged on the several sorts of refined sugar mentioned, set forth, and described in the Table or Schedule marked (B.), the several countervailing duties therein in figures respectively inserted, described, and set forth, in lieu and full satisfaction of all countervailing duties whatever, payable on such refined sugar under or by virtue of any act or acts of parliament in force in Ireland at the time of the passing of this act; and that upon the exportation of any article of like denomination, being of the growth, product, or manufacture of Ireland to Great Britain, there shall be allowed and given a drawback equal in amount to the countervailing duty on the like article in the said Schedule, in lieu and full satisfaction of all drawbacks now allowed by law on the same.*

V. *And whereas it is expedient, on account of the increased duty by this act imposed on brown or Muscovado sugar imported into Ireland, that increased drawbacks and bounties or allowances should be paid on the exportation from Ireland of sugar of the British plantations in the same state in which it was imported, and of all refined sugar manufactured from such sugar on the importation whereof the duties imposed by this act shall have been duly paid; be it therefore enacted, That there shall be paid and allowed on the exportation from Ireland of any such refined sugar the increased drawbacks and bounties or allowances mentioned and set forth in the Schedule marked (C.), to this act annexed, in lieu and full satisfaction of all drawbacks*

The counter-  
vailing duties  
on refined  
sugar men-  
tioned in  
Schedule (B.)  
shall be paid:

And on the  
exportation of  
such sugar the  
drawbacks  
and bounties  
set forth in  
Schedule (C.)  
shall be al-  
lowed.

and bounties or allowances payable in *Ireland*, on the exportation of refined sugar under any former act or acts in force in *Ireland* at the time of the passing of this act: Provided always, that the drawbacks and bounties now payable by law shall continue to be paid and allowed on all refined sugar manufactured from raw sugar, on the importation whereof the duties imposed by this act shall not be paid; and that the increased drawbacks and bounties or allowances by this act granted shall not be paid or allowed on any refined sugar unless it shall appear that the increased duty by this act imposed was paid on the raw sugar from which such refined sugar was produced: provided also, that such increased drawbacks and bounties or allowances shall be paid and payable, and allowed and allowable in such manner and under such rules, regulations, restrictions, and conditions, in all respects as the drawbacks and bounties or allowances on exportation of refined sugar from *Ireland*, are paid and payable and allowed or allowable under and by virtue of the several acts in force in *Ireland*, respecting such drawbacks and bounties or allowances at the time of the passing of this act.

Treasury of  
Ireland au-  
thorised to  
suspend pay-  
ment of part  
of the duty on  
sugar in the  
cases herein  
mentioned.

VI. And be it further enacted, That if it shall appear by notice published in the *London Gazette* in manner prescribed by law in *Great Britain*, and published in the *Dublin Gazette* in manner prescribed by law in *Ireland*, that the average price of brown or Muscovado sugar for the six weeks preceding the first day of *June* one thousand eight hundred and six, or for the two months preceding the first day of *August* one thousand eight hundred and six, or for the two months preceding the first day of *October* one thousand eight hundred and six, or for the four months preceding the fifth day of *January*, the fifth day of *May*, and the fifth day of *September*, respectively, in every succeeding year, shall be below forty-nine shillings the hundred weight, then and in such case it shall be lawful for the lord high-treasurer, or the commissioners of his Majesty's treasury in *Ireland*, or any three or more of them for the time being, and they are hereby authorised to suspend, until the publication in the *Dublin Gazette* as aforesaid of the average prices of the succeeding four months, the payment of the sum of one shilling in the hundred weight, part of the duty on sugar by this act granted; and if such average prices shall be below forty-eight shillings, then of two shillings of the said duty; and if such average prices shall be below forty-seven shillings, then three shillings of such duty, in case the whole duty granted by this act shall at such days and times respectively be payable under this act, or any act for continuing the same, and to continue any such suspension if such average prices so published shall continue below such sums of forty-nine shillings, forty-eight shillings, and forty-seven shillings the hundred weight respectively, or to alter the amount of any such suspension of duty according to such average prices as aforesaid, and so from time to time so long as such average prices of such sugar shall continue to be below such respective prices the hundred weight as aforesaid, and to take off such suspension when



when such average prices so published shall be above forty-nine shillings the hundred weight, and again in like manner to suspend the same; and every such suspension, and also every alteration or termination of any such suspension, shall be published three times in the *Dublin Gazette* immediately after every such suspension, alteration, or termination thereof.

VII. Provided always, and be it enacted, That in all cases where the whole or any part of the duties on the importation of any goods, wares, or merchandize into *Ireland* are permitted to be secured by bond or otherwise by virtue of any act or acts of parliament in force in *Ireland* at the time of such importation, the duties by this act granted or imposed may in like manner, and under the same rules, regulations, restrictions, and conditions, be permitted to be secured by bond or otherwise.

Duties may be secured by bond.

VIII. And be it further enacted, That all the duties, drawbacks, bounties, and allowances in this act and the respective Schedules hereunto annexed, specified, mentioned, and contained, shall be paid and payable and received and receivable in *British* currency, and that all the said duties shall be carried to and made part of the consolidated fund of *Ireland*; and that the said duties, drawbacks, allowances, and bounties, shall be paid and received upon the several articles and things in this act and the respective Schedules hereunto annexed, specified, mentioned, and contained, according to the tale, weight, gauge, measure, or value of the said articles respectively specified, and also in proportion upon any greater or less number, weight, quantity, measure, or value of such articles, matters, and things respectively.

Duties to be carried to the Irish consolidated fund.

IX. And be it further enacted, That the several rates and duties and drawbacks hereby granted and allowed, and all penalties and forfeitures in respect thereof, shall be raised, levied, collected, and paid unto his Majesty, his heirs and successors, in the same manner, and under such powers and authorities, and by such ways and methods, and according to such rules and directions, and under such penalties and forfeitures, as are appointed, directed, and expressed for the raising, collecting, levying, paying, and managing of duties and drawbacks payable on goods, wares, and merchandize imported into and exported from *Ireland* in and by an act of parliament, made in *Ireland* in the fourteenth and fifteenth years of his late majesty King *Charles the Second*, intituled, *An act for settling of the excise or new import upon his Majesty, his heirs and successors, according to the book of rates therein inserted, and by any other act or acts in force in Ireland* relating to the revenue of customs and excise, or either of them, as fully and effectually to all intents and purposes as if the same were herein expressed and enacted, with the like remedy of appeal to and for the party or parties aggrieved as in and by the said last-mentioned act, passed in the fourteenth and fifteenth years of the reign of his said late majesty King *Charles the Second*, or any other act or acts as aforesaid, is provided.

Duties to be levied as other duties of customs and excise.

X. And be it further enacted, That this act may be amended, altered, or repealed, by any act or acts to be made in this present session of parliament.

Act may be altered or repealed this session.

Continuance  
of act.

XI. And be it further enacted, That this act shall be and continue in force until and upon the twenty-ninth day of *September* one thousand eight hundred and six, and no longer.

## SCHEDULES to which this Act refers.

### Schedule (A.)

**DUTIES** payable on the Importation into *Ireland* of the Goods, Wares, and Merchandize therein enumerated or described (not being the Growth, Produce, or Manufacture of *Great Britain*;) and of the Drawbacks to be allowed on the due Exportation thereof from *Ireland*, in lieu of the Duties and Drawbacks on the like Articles under former Acts.

ARTICLES.	Duty.			Drawback.		
	£.	s.	d.	£.	s.	d.
Iron, the ton of twenty hundred weight, in bars or unwrought,						
— of the produce of any British colony or plantation in America, or of the produce of the United States of America, and imported from thence	0	10	0	0	10	0
— of any other country	2	0	0	2	0	0
— slit or hammered into rods, and iron drawn or hammered less than $\frac{3}{4}$ of an inch square, imported in shipping of the United Kingdom	2	16	10	2	16	10
— in foreign shipping	3	1	7	3	1	7
Sugar, the cwt.						
— of the British plantations;						
— White	1	15	0	}	*	
— Brown or Muscovado	1	10	0			
* For the Drawbacks see Schedule (C), to Act annexed.						
— of the growth, produce, or manufacture of the East Indies, having been imported into England by the United Company of Merchants of England trading to the East Indies, for every £.100 of the value thereof, British currency, according to the gross price at which such sugar shall have been publicly sold at the East-India Company's sale in London	45	1	2	45	1	2
— and further, for every hundred weight of such sugar	0	8	8	0	8	8
Tea, viz.						
— imported from Great Britain, having been purchased at any of the sales of the East-India Company in London for less than 2s. 6d. British, the lb. avoirdupois, for every £.100 of the value thereof, according to such price	71	14	0	68	4	0

Schedule

Schedule (B.)

COUNTERVAILING DUTIES payable on Refined Sugar of the Manufacture of Great Britain (in lieu of Countervailing Duties on the like Articles under former Acts) imported into Ireland.

SUGAR REFINED.	DUTY.		
	£.	s.	d.
For and upon every cwt. containing 112 lbs.			
Of all Sugar called Bastards, whole or ground	1	10	0
Lumps	2	16	3½
Single Loaf	3	0	0
Powder, Loaf, and Double Loaf	3	4	5¼
Sugar-Candy, Brown	2	16	3½
White	3	4	5¼
Sugar Refined of any other Sort	3	4	5¼

Schedule (C.)

TABLE of Drawbacks and Bounties on certain Sugars to be allowed and paid in lieu of former Drawbacks and Bounties on the like Articles.

Prices of Brown, or Muscovado Sugar, at which Drawbacks and Bounties are payable.	1.	2.	3.
	Drawback to be allowed on Sugar of the British Plantations in the same State in which it was imported, and Bounty on Refined Sugar, being ground or powdered Sugar.	Bounty on Refined Sugar called Bastards, or Refined Loaf Sugar broken in Pieces.	Bounty on other Refined Sugar in Loaf complete, and whole or Lump duly refined.
	Sterling, the Cwt.	Sterling, the Cwt.	Sterling, the Cwt.
If the average price of Brown or Muscovado Sugar, published in the London Gazette, shall not exceed 40s. sterling the cwt.	33s. 0d.	37s. 6d.	60s. 0d.
If it shall exceed 40s. and not exceed 45s.	31 6	37 6	57 0
If it shall exceed 45s. and not exceed 50s.	30 0	37 6	54 0
If it shall exceed 50s. and not exceed 58s.	30 0	30 0	51 0
If it shall exceed 58s. and not exceed 60s.	27 0	27 0	46 6
If it shall exceed 60s. and not exceed 62s.	24 0	24 0	40 6
If it shall exceed 62s. and not exceed 64s.	21 0	21 0	36 0
If it shall exceed 64s. and not exceed 66s.	18 0	18 0	30 0
If it shall exceed 66s. and not exceed 68s.	15 0	15 0	25 6
If it shall exceed 68s. and not exceed 70s.	12 0	12 0	19 6
If it shall exceed 70s.	Nothing.	Nothing.	Nothing.

## CAP. LXIII.

*An act to repeal several acts passed in the forty-third and forty-fourth years of his present Majesty, for raising and establishing an additional force in Ireland for the defence of the realm.—[June 13, 1806.*

43 G. 3. c. 85. **W**HEREAS an act was passed in the forty-third year of the reign of his present Majesty, intituled, An act to enable his Majesty more effectually to raise and assemble in Ireland an additional military force, for the better defence and security of the United Kingdom, and for the more vigorous prosecution of the war: and whereas an act was passed in the forty-fourth year of the reign of his present Majesty, intituled, An act for establishing and maintaining a permanent additional force to be raised in Ireland, for the defence of the realm, and to provide for augmenting his Majesty's regular forces: and whereas it is expedient that the said recited acts should be repealed: may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act, the said several acts shall be and the same are hereby repealed, save and except as to the recovering and payment of the produce of any fines, or arrears of fines, or of any money arising from any residue of any sums of money paid by or on account of any person ballotted to serve in the additional force raised or required to be raised under the said act of the forty-third year aforesaid, which shall have been received by any person or persons whatever, and which, after the expiration of one calendar month after the passing of this act, shall remain in the hands of such person or persons, and shall not have been paid and applied in manner directed by the said recited acts of the forty-third and forty-fourth years, or one of them; and also save and except as to the recovering and payment of any money which shall have been received by any high-constable, chief-constable, sub-constable, or other person, for the purpose of advancing bounties to recruits, under the said recited act of the forty-fourth year, and shall not have been paid and applied before the expiration of one calendar month after the passing of this act, in manner directed by the said last recited act; and also save and except as to the payment of the charges and expences of persons required to carry the said acts into execution; and also as to all powers, authorities, provisions, penalties, and forfeitures, relating thereto respectively.

Recited acts repealed, except the recovery of arrears of fines, &c.

Fines levied and not applied for raising men, to be paid over

II. And be it further enacted, That all and every fines and penalties which shall have been levied at any time before the expiration of one calendar month after the passing of this act; and shall have been paid either into his Majesty's exchequer

of

of *Ireland*, or to any person or persons whatever, under the said recited acts, or either of them, and shall not have been applied for the purposes of raising men in manner directed by the said recited acts respectively, shall, within three calendar months after the passing of this act, be paid over to the respective treasurers of the several and respective counties in *Ireland*, and shall be by such treasurers respectively placed to the credit of the respective baronies or half baronies, parishes or places, within their respective counties, on account of whose deficiency such fines or penalties were levied and paid, to be re-presented by the respective grand juries on account of any future public cess to be thereafter levied on such baronies, half baronies, parishes, or places respectively; provided always, that all payments to be made out of the said exchequer of *Ireland* under the authority of this act, shall and may be made by order under the hands of the commissioners for executing the office of lord high-treasurer, or any three of them, without any other warrant or authority whatever.

to the county-treasurers.

III. Provided always, and be it enacted, That nothing in this act contained shall extend, or be construed to extend, to repeal any thing in the said recited act of the forty-third year aforesaid contained, in relation to any relief to be granted to the wives or families of corporals or private men raised and enrolled to serve under the said act of the forty-third year aforesaid; any thing in this act contained to the contrary notwithstanding.

Relief to the wives or families of men serving under recited act, 43 G. 3. c. 85.

IV. And be it further enacted, That this act may be altered, amended, or repealed, by any act or acts to be made in this present session of parliament.

Act may be altered or repealed this session.

#### CAP. LXIV.

*An act to repeal the several duties under the care of the commissioners for managing the duties upon stamped vellum, parchment, and paper in Ireland, and to grant new and additional duties in lieu thereof; and to amend the laws relating to the stamp-duties in Ireland.*—[June 13, 1806.]

Most gracious Sovereign,

**W**HEREAS the several rates and duties upon stamped vellum, parchment, and paper, and upon other articles and things under the care of the commissioners for managing the said duties in *Ireland*, are become numerous, intricate, and complicated, and it will tend to give facility to business and contribute materially to the publick benefit, to consolidate and simplify the same; 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 singular the duties of stamps and other duties under the care and management of the commissioners for managing the duties upon stamped vellum, parchment, and paper in *Ireland*,

Present duties of stamps, &c. repealed.

*Ireland*, and all allowances on the purchase of stamps granted and made payable by any act or acts in force in *Ireland*, shall, from and after the fifth day of *July* one thousand eight hundred and six, cease and determine; and that, from and after the fifth day of *July* one thousand eight hundred and six, an act made in the forty-fourth year of his present Majesty's reign, intituled, *An act for granting to his Majesty certain stamp-duties in Ireland*; and also an act made in the last session of parliament, intituled, *An act for granting to his Majesty certain stamp-duties in Ireland*; and also another act made in the last session of parliament, intituled, *An act for granting to his Majesty certain additional stamp-duties for amending the laws relating to the stamp-duties, and for indemnifying persons who have acted as notaries publick without being duly licensed, in Ireland*, shall be and the same is and are hereby repealed, save and except in all cases relating to the recovering, allowing or paying any arrears of duties or allowances remaining unpaid, and in all cases relating to any offence, fine, penalty, or forfeiture, which shall have been committed or incurred under the said recited acts or either of them, on or before the said fifth day of *July*, and also save and except so much of the said last recited act, as relates to the indemnifying of persons who have acted as notaries publick.

II. *And whereas the commons of Great Britain and Ireland in parliament assembled, towards raising the necessary supplies granted to your Majesty, and for the support of your Majesty's government, have resolved to grant to your Majesty several new and additional and other duties on stamped vellum, parchment, and paper, and upon other articles and things under the management of the commissioners of the stamp-duties in Ireland; and do most humbly beseech your Majesty that it may be enacted; be it therefore enacted by the authority aforesaid, That, from and after the said fifth day of July, in lieu and instead of the said duties and allowances by this act repealed, there shall be raised, levied, collected, and paid in Ireland, unto his Majesty, his heirs and successors, for and in respect of the several instruments, articles, matters, and things mentioned, enumerated, and described in the Schedules marked (A.) and (B.) to this act annexed, the several sums of money and duties as they are respectively inserted, described, and set forth in words and figures in the said Schedules marked (A.) and (B.); and that there shall be made, allowed, and paid for or in respect of all such articles, matters, or things as are inserted, enumerated, and described in the Schedule marked (C.) to this act annexed, the several allowances or sums of money respectively inserted, described, and set forth in the said Schedule marked (C.); and that no sum or sums of money shall be paid or given in the nature of discount or allowance on the purchase of stamps, other than such as is and are expressed and directed in the said Schedule marked (C.); any thing in an act made in the forty-third year of his present Majesty's reign, intituled, *An act for granting to his**

New duties in Schedules (A.) and (B.) and allowances in Schedule (C.) granted.

his Majesty several duties therein mentioned, to be levied by the commissioners for managing the stamp-duties in Ireland, or any other act or acts in force in Ireland to the contrary notwithstanding; and that so much of the said last recited act, as provides that no attorney, publick notary, or scrivener, or their or any of their clerks, shall be entitled to any such allowance, shall, from and after the said fifth day of July, be and the same is hereby repealed.

43 G. 3. c. 21.  
sect. 38.

III. And be it further enacted, That the duties and allowances by this act granted and made payable, shall be paid and payable according to the amount thereof in *British* currency, except only such of the said duties as are under the sum of sixpence, or between the sum of sixpence and the sum of one shilling; and that in all cases where any duties of stamps, or any allowances in respect thereof, are directed to be ascertained by the amount of any sum in respect whereof such duties are imposed, or such allowances are made, such amount as well as the rate of duty or allowance in respect thereof, shall be estimated, calculated, and taken in *British* currency, except where the amount of any sum in respect of which any duty is imposed, shall be expressed, estimated, or calculated, to be in *Irish* currency, in which case such duty shall be paid according to the amount thereof in *Irish* currency.

Duties under this act shall be payable in *British* currency.

IV. And be it further enacted, That the several duties and allowances hereby granted and made payable, shall be under the government, care, and management of the commissioners for the time being, appointed to manage the duties charged upon stamped vellum, parchment, and paper in *Ireland*, and the said commissioners are hereby required and empowered to employ the necessary officers under them for that purpose, and (in order to denote the several duties payable by virtue of this act, on stamped vellum, parchment, and paper whenever they see occasion), to use such stamps as have been heretofore provided, to denote any former duties on stamped vellum, parchment, or paper, or to cause new stamps to be provided for that purpose, and to alter or renew the same, or any of them from time to time; and to do all other things necessary to be done, for putting this act into execution, with relation to the several duties hereby granted, in the like and in as full and ample a manner, as they or the major part of them, or any one or more of them, is or are authorised to put in execution any former law concerning any duties under the management of the said commissioners.

Duties shall be under the management of the commissioners for stamps in *Ireland*.

V. And be it further enacted, That it shall be lawful for any person who shall be possessed of any vellum, parchment, or paper stamped or marked with any stamp or mark to denote any of the duties now payable by law on stamped vellum, parchment, or paper, upon which any duty is by this act imposed greater than the duties now payable thereon, at any time to bring such vellum, parchment, or paper, to the said commissioners at their head-office in *Dublin*, who are hereby

Persons in possession of stamps denoting the duties now payable, may have them exchanged for others, paying the difference of price.

authorised and required, upon request of such person or persons, to order either that such vellum, parchment, and paper shall be stamped with a duty, denoting such greater or higher duty, (the person requesting the same, paying the difference of price between the said-respective stamps), or that any vellum, parchment, or paper which shall be brought for the purpose by the person requesting the same, shall be duly stamped and marked with stamps, denoting such duties as the person requesting the same shall require in exchange for such stamped vellum, parchment, and paper, as shall be offered for exchange, (the person to whom the same shall be given, paying the difference, if any, between the said respective stamps): provided always, that the stamps marked on such vellum, parchment, and paper as shall so be offered for exchange shall be cancelled.

Money arising by the duties shall be paid into the Exchequer of Ireland, and carried to the Irish consolidated fund.

VI. And be it further enacted, That all monies arising by the several duties hereby granted shall be paid from time to time into the hands of the receiver-general for the time being of the duties on stamped vellum, parchment, or paper, in *Ireland*, who shall pay the same, (the necessary charges of raising, paying, and accounting for the same being deducted), into the receipt of the exchequer of *Ireland*, at such time and in such manner as the duties on stamped vellum, parchment, and paper are by law directed to be paid; and all monies so paid into the said receipt shall be carried to and made part of the consolidated fund of *Ireland*.

Application of moiety of duties of 20l. on admission of students and barristers and of the whole of the 7l. duty on attorneys' indentures to King's Inns.

VII. Provided always, and be it enacted, That one-half or moiety of the money arising from the respective duties of twenty pounds mentioned in the said Schedule (A.) to this act annexed, on the admission of any student into the society of *King's Inns*, or on the admission of any barrister into the inns of court, and the whole of the duty of seven pounds in the said Schedule contained, and imposed upon each part of any indenture, deed, article, or contract for binding any person as clerk or apprentice to an attorney, shall be respectively accounted for, paid, and applied in such and the like manner as by the said act made in the forty-third year of his present Majesty's reign, intituled, *An act for granting to his Majesty several duties to be levied by the commissioners for managing the stamp-duties in Ireland*, is directed with respect to like duties of twenty pounds and seven pounds mentioned and contained in the Schedule to the said recited act annexed.

43 G. 3. c. 21.

Commissioners empowered to pay bounties to spirit retailers for selling beer in certain proportions.

VIII. Provided also, and be it enacted, That it shall and may be lawful for the said commissioners for managing the stamp-duties out of any revenue by them collected, to pay to any persons licensed to sell spirituous liquors, wine, beer, ale, and cyder by retail in the cities of *Dublin*, *Cork*, *Waterford*, and *Limerick*, such bounties as such persons shall, by the certificate of the commissioners of excise, appear to be entitled unto in respect of having sold strong beer or ale by retail, within the year ending the twenty-ninth day of *September* one thousand eight hundred and

six,

See 45 G. 3. c. 50. sect. 67.



six, or any subsequent year, ending on the twenty-ninth day of *September*, in such quantities and proportions as are specified in an act made in the last session of parliament, for regulating licences for the sale of spirituous liquors, wine, beer, ale, and cyder by retail, and for discouraging the immoderate use of spirituous liquors in *Ireland*, or as may be directed by any other act or acts hereafter to be made for the like purpose.

IX. And be it further enacted, That, from and after the said fifth day of *July* one thousand eight hundred and six, if any person shall counterfeit or forge, or cause or procure to be counterfeited or forged, any type, die, mark, or stamp, to resemble any type, die, mark, or stamp, at any time heretofore kept or used, or hereafter to be kept or used at the head-office of the commissioners of stamp-duties in *Dublin*, for denoting the charging or marking on vellum, parchment, or paper, or other matter directed to be stamped, any of the duties charged thereon by this act, or by any other act or acts at any time in force in *Ireland*, although such act or acts may not be in force at the time of such forging or counterfeiting; or if any person or persons (save and except such person or persons as shall be lawfully entitled to have and to use the same for the purpose of stamping vellum, parchment, or paper, by or under the authority of the said commissioners of stamp-duties for the time being) shall have in his, her, or their possession, any type, die, mark, or stamp, to resemble any type, die, mark, or stamp heretofore kept or used, or hereafter to be kept or used at the said head-office, for denoting the charging or marking on vellum, parchment, or paper, or other matter directed to be stamped, any of the duties so charged thereon as aforesaid, or shall mark or impress, or cause or procure to be marked or impressed, on any vellum, parchment, or paper, or other matter directed to be stamped any device, mark, or impression used, kept, or made at the head-office aforesaid, for denoting the charging or marking on vellum, parchment, or paper, or other matter or thing directed to be stamped, any of the duties charged thereon by any act of parliament which shall have been in force in *Ireland*, at the time when such mark or device shall have been so used or kept at the said head-office, though such act or acts may not be in force at the time of such offence committed; or if any person shall utter, vend, or sell, or cause to be uttered, vended, or sold, or shall have in his or her possession with intent to utter, vend, or sell the same, any vellum, parchment, or paper, or other matter with any counterfeit, device, mark, or impression thereupon, to resemble any device, mark, or impression used, kept, or made at the head-office aforesaid for the purposes aforesaid, knowing such device, mark, or impression to be counterfeited; then and in any of the said cases every such person so offending and being thereof duly convicted, shall be adjudged a felon, and shall for the first offence be transported for the term of seven years, and for any subsequent offence shall suffer death as in cases of felony without benefit of clergy.

Penalty on persons forging stamps or having forged stamps in their possession.

First offence felony, punishable by seven years transportation; second offence felony without clergy.

X. And

Stamps shall be provided to denote the duties payable on bank notes and on permits and certificates; all issued after the time herein mentioned, not having the new stamp, to be deemed unstamped.

X. And be it further enacted, That the said commissioners of stamp-duties in *Ireland*, shall cause separate and particular stamps or marks to be provided and used to denote the duties payable on bank notes and bank post-bills issued by the governor and company of the bank of *Ireland*, or by any other bank, or banker or bankers in *Ireland*, and also to denote the stamp-duty payable on permits relative to any exciseable or other goods, and on certificates of such permits, and on licences to retail spirituous liquors, and on such other articles, matters, and things, as to the said commissioners for managing the said duties shall seem requisite and necessary; and all such bank notes, bank post-bills, permits, certificates, licences, and other articles, matters, and things respectively, which shall be issued or granted, made or written after one month from the day on which publick notice shall have been or shall be given in the *Dublin Gazette* by the said commissioners of stamps, that such separate or new, or particular stamps or marks for the same have been or are respectively provided, and which shall be engrossed, written or printed on any vellum, parchment, or paper, without such stamps or marks, or having any other stamps or marks than those so provided or used for the purpose aforesaid respectively, although such stamps may be of the amount by law required, shall be of no other effect than if they had been written or printed on vellum, parchment, or paper, not marked or stamped; and all persons who shall write or print any such bank note, bank post-bill, permit, certificate, licence, or other article, matter, or thing, on any paper or parchment, having any other stamps than those so provided for the purposes aforesaid, shall incur and suffer such penalty as they would be liable to in case such bank note, bank post-bill, permit, certificate, licence, or other article, matter, or thing, respectively had been written or printed on paper or parchment not marked or stamped.

43 G. 3. c. 21. sect. 125. exempting bankers' notes, &c. from duty on compensation, repealed.

XI. And be it further enacted, That so much of the said recited act made in the forty-third year of his present Majesty's reign, as exempts bank notes, and bank post-bills, issued by any bank or banker or bankers in *Ireland*, (other than the governor and company of the bank of *Ireland*), from any of the duties by the said act charged and made payable, and as authorises any compensation to be made by or received from such bank, (other than the governor and company of the bank of *Ireland*), or by such banker or bankers, for and in lieu of stamp-duties payable on bank notes and bank post-bills issued by such bank or banker or bankers shall be and continue to be, and the same is hereby repealed.

Penalty on persons engrossing vellum before stamped, &c.

XII. And be it further enacted, That from and after the said fifth day of *July* one thousand eight hundred and six, if any person shall engross, write, or print, or shall cause to be engrossed, written, or printed, upon any vellum, parchment, or paper, any matter or thing for which such vellum, parchment, or paper ought to have a stamp or mark denoting the payment of the duty charged thereon, before such time as such vellum, parchment, or paper

paper shall be marked or stamped with such mark or stamp as is by law required; or if any person shall engross, write, or print, or cause to be engrossed, written, or printed, any matter or thing upon any vellum, parchment, or paper, which shall be marked or stamped for any lower duty or duties than the duty or duties by law payable thereon, in respect of the matter or thing engrossed, printed, or written thereon, (except under the rules, regulations, and directions in this act contained), every such person so offending shall for every such offence forfeit the sum of ten pounds; and in case any clerk, officer, or other person, who in respect of any office or employment is or shall be entitled or entrusted to make, engross, or write any record, entry, deed, instrument, or writing whatsoever, chargeable with a stamp-duty under or by virtue of this act, or any other act or acts in force in *Ireland*, or to issue any process, or to file any proceeding, or to do any act in the execution of his office, with respect to any article, matter, or thing chargeable with any such duty, shall be guilty of any fraud, practice, or neglect, to deceive or defraud his Majesty, his heirs or successors of any such duty, by making, engrossing, or writing, any such record, entry, deed, instrument, or writing, or by causing the same to be made, ingrossed, or written, upon vellum, parchment, or paper, not marked or stamped according to law, or upon vellum, parchment, or paper, marked or stamped with any mark, stamp, or impression which he shall know to be counterfeited; or by engrossing or writing any such record, deed, instrument, or other writing upon vellum, parchment, or paper, which shall be marked or stamped for a lower duty than the duty by law payable for the same, or by neglecting to do any thing required by him to be done, in the execution of his office, or by doing any thing contrary to the duty of his office, in relation to the duties under the management of the said commissioners of stamps, that then and in every such case, every such clerk, officer, or person, so guilty of any such fraud, practice, or neglect, shall for every such offence forfeit the sum of ten pounds, and shall also upon conviction for such offence, forfeit his office, place, or employment respectively, and be disabled to hold or enjoy the same for the future; and if any attorney belonging to any court whatsoever, shall be guilty of any such fraud as aforesaid, and shall be convicted thereof he shall be disabled for the future to practise as an attorney; and if any record, entry, deed, instrument, or writing whatsoever, on which any stamp-duty is charged and made payable by this act, or any other act or acts in force in *Ireland*, shall, contrary to the true intent and meaning of this act, be written or engrossed by any person or persons whatsoever, (not being a known clerk or officer who in respect of any office or employment, is or shall be entitled to the making, writing, or engrossing the same) upon vellum, parchment, or paper, not marked or stamped, according to law, or shall be written or engrossed upon vellum, parchment, or paper, marked or stamped for a lower duty than is by law payable thereon, (except under the rules, regulations, and directions in this act contained), then and in every such case there shall be due and paid to his Majesty

or marked  
with a lower  
duty.

Penalty on  
officer in any  
publick office  
guilty of such  
fraud.

Penalty on  
attorney.

Penalty on  
any other per-  
son, &c.

Majesty

No such record, deed, &c. good in law, until duty and penalty be paid,

and deed stamped; &c.

The number of stamps for any indentures, &c. shall be calculated in the manner herein specified.

Majesty, his heirs and successors, for every such deed, instrument, or writing, over and above the stamp-duty charged and payable thereon by law, the sum of ten pounds; and no such record, entry, deed, instrument, or writing, shall be pleaded or given in evidence in any court, or admitted in any court, or by any person to be good, useful, or available in law or equity, until as well such stamp-duty, as the said sum of ten pounds, shall be first paid to the use of his Majesty, his heirs or successors, and a receipt produced for the same, under the hand or hands of some officer appointed to receive the duties of stamps; nor until the vellum, parchment, or paper, on which such record, entry, deed, instrument, or writing, shall be written or made, shall be marked or stamped with the proper mark or stamp, to denote the duty payable thereon; and the proper officer and officers are hereby enjoined and required, upon payment or tender of such duty and the sum of ten pounds unto him or them, to give a receipt for the same, and to mark or stamp such vellum, parchment, or paper, with the mark or stamp proper for such record, entry, deed, instrument, or writing respectively.

XIII. And be it further enacted, That from and after the said fifth day of *July*, one thousand eight hundred and six, where any duty is by this act, or by the Schedules hereto annexed, or any of them, directed to be paid according to the number of sheets or skins, every such sheet shall be calculated to contain seventy-two words, and every such skin shall be calculated to contain fifteen such sheets, and that in all cases where any stamp-duty is imposed, (except where express mention is made in the said Schedules or any of them, of any other or different quantity or mode of calculation) the number of stamps to be put on the skin or skins, or piece or pieces of vellum or parchment, or sheet or sheets, or piece or pieces of paper, upon which any indenture, lease, bond, or other deed, instrument, or writing shall be engrossed, written, or printed, shall be regulated in manner following, according to the number of words, of which the whole of such indenture, lease, bond, or other deed, instrument, or writing shall consist; that is to say, Where the quantity of words of which any such indenture, lease, bond, or other deed, instrument, or writing shall consist, shall not exceed fifteen sheets calculated as aforesaid, one stamp shall be put on the skin, or sheet or piece of vellum, parchment, or paper, on which the same shall be engrossed, written, or printed; and where the quantity or number of words of which such indenture, lease, bond, or other deed, instrument, or writing shall consist, shall amount unto thirty such sheets, two stamps shall be put on the skin or skins, sheet or sheets, or piece or pieces of vellum, parchment, or paper, on which the same shall be engrossed, written, or printed, and so progressively one further stamp for every fifteen such sheets, above the number of thirty such sheets of which such indenture, lease, bond, or other deed, instrument, or writing shall consist; and that one or more stamp or stamps shall be put according to the calculation aforesaid, upon every skin, or piece of vellum or parchment, or sheet or piece of paper on which any such indenture,

ture, lease, bond, or other deed, instrument, or writing, or any part thereof shall be engrossed, written, or printed: provided always, that if the quantity or number of words of which any such indenture, lease, bond, or other deed, instrument, or writing shall consist, shall, after calculating every amount of fifteen sheets thereof in manner aforesaid, exceed the number of such sheets so calculated by a less quantity of words than other fifteen such sheets, no further stamp shall be required for such excess above the number of sheets so calculated, unless such excess, or some part thereof, shall be engrossed, written, or printed, on a distinct skin or piece of vellum or parchment, or sheet or piece of paper, on which less than fifteen sheets in the whole shall be engrossed, written, or printed; and that where a stamp duty is imposed on any indenture, bond, lease, or other deed, instrument, or writing, in proportion to the amount of rent reserved, or of money lent or paid, such stamp duty shall be payable and paid in respect only of any number of words, amounting to fifteen sheets or less, of which such indenture, lease, bond, or other deed, instrument, or writing shall consist; and that in respect of any number of words beyond fifteen sheets, of which such indenture, bond, lease, or other deed, instrument, or writing shall consist, a stamp duty shall be paid, and the number of stamps shall be calculated and put on the vellum, parchment, or paper, on which such indenture, lease, bond, or other deed, instrument, or writing shall be engrossed, written, or printed, according to the directions of this act, as in case of an indenture, lease, bond, or other deed, instrument, or writing, not chargeable according to the amount of rent reserved, or money lent or paid: provided also, that nothing herein contained shall extend to cases where it is expressly provided in any of the schedules to this act annexed, that any duty imposed and mentioned in such schedule, shall not be charged upon or in respect of more than one skin or piece of vellum or parchment.

XIV. And be it further enacted, That every schedule, or other instrument annexed to any indenture, lease, bond, or other deed, instrument, or writing, and every indorsement made thereon, shall, in estimating the number of stamps required by virtue of this act to be put thereon, be deemed as part of such indenture, lease, bond, or other deed, instrument, or writing; and the quantity or number of words contained therein shall be calculated as if the same were contained in such indenture, lease, bond, or other deed, instrument, or writing.

XV. And be it further enacted, That where any indenture, lease, bond, or other deed, instrument, or writing shall have been engrossed, written, or printed, on vellum, parchment, or paper, stamped with one stamp on every skin or piece of such vellum, parchment, or on every sheet or piece of such paper, before any matter or thing shall have been engrossed, written, or printed thereon, but shall not have been fully stamped as by this act is directed, such indenture, lease, bond, deed, instrument,

Officer to calculate the duty on indentures, &c. and write on them certain particulars.

On payment of duty at the head-office, indentures, &c. to be stamped, and at other offices indentures, &c. to be transmitted to the head-office within 21 days for that purpose.

Officer receiving duty shall acknowledge receipt of indentures, &c. for transmission, &c.

Any person not bringing indentures not duly stamped, to be so stamped shall forfeit 20/.

ment, or writing, may be brought or transmitted at any time before the execution thereof, or after execution thereof, within the space of three calendar months after the date thereof, to the head-office of the said commissioners, for managing the duties on stamped vellum, parchment, and paper in *Dublin*, and shall and may be there fully stamped as this act requires, on payment of the duty for the same; and that whenever any indenture, lease, bond, deed, instrument, or writing shall be required to be stamped as aforesaid, the same shall be carried and delivered to some officer appointed by the said commissioners for that purpose, and such officer shall calculate the duty payable thereon, and the number of stamps required by this act to be put thereon, and shall receive the said duty accordingly, and shall write in words at length upon the margin of each skin or piece of vellum or parchment, or sheet or piece of paper, whereon such indenture, lease, bond, deed, instrument, or writing shall be engrossed, written, or printed, the number of sheets contained therein according to the calculation herebefore directed, and the day on which such payment shall be made, and shall subscribe his name thereto; and in case the duty shall be so paid at the said head-office, then the indenture, lease, bond, deed, instrument, or writing so brought to be stamped, shall, on payment of the said duty be stamped with such number of stamps, and such stamps as the case shall require; and in case the duty shall be so paid at any other office or place, or to any person to be appointed by the said commissioners, the indenture, lease, bond, deed, instrument, or writing, whereon the duty so payable, and the number of sheets so contained therein, shall have been calculated and written, shall be transmitted within the space of twenty-one days from the day of payment of such duty to the head office to be stamped, and the same shall be stamped accordingly, with such number of stamps as the case shall require; and if the person paying such duty at any such office or place, or to any such person to be appointed by the said commissioners as aforesaid, shall be desirous that the same shall be transmitted to the said head-office by the officer to whom such duty shall be paid, and shall leave the same with such officer for such purpose, such officer shall upon request sign and deliver an acknowledgment that such indenture, lease, bond, or other deed, instrument, or writing, has been left with him for such purpose, and shall transmit such indenture, lease, bond, or other deed, instrument, or writing, to the said head-office to be stamped as aforesaid; and the same shall be returned to such officer as soon as conveniently may be, after the stamping thereof, and such officer shall deliver back the same to the person entitled thereto, upon re-delivery to him of the acknowledgment which he shall have given for the same if any such shall have been given.

XVI. And be it further enacted, That, from and after the said fifth day of *July* one thousand eight hundred and six, if any attorney, solicitor, clerk, officer, or other person, shall engross, write, or print, or cause to be engrossed, written, or printed,

printed, any indenture, lease, bond, or other deed, instrument, or writing, on vellum, parchment, or paper, stamped with one stamp only in manner aforesaid, or not duly stamped according to the directions of this act, and shall neglect to bring such indenture, lease, bond, or other deed, instrument, or writing, to be duly stamped, in the manner, and within the time herein directed and allowed for stamping the same, every such attorney, solicitor, clerk, officer, or other person shall forfeit and pay the sum of twenty pounds.

XVII. Provided always, That it shall and may be lawful for such attorney, solicitor, clerk, officer, or other person, to carry or transmit any such indenture, lease, bond, or other deed, instrument, or writing, at any time within six calendar months after the date thereof, to the said head-office to be stamped in manner aforesaid, paying the duty for the same, and also the further sum of ten pounds by way of penalty; and also to carry or transmit the same to the said head-office to be stamped in like manner, at any time after the expiration of the said six months, on payment of the duty for the same, and also the further sum of ten pounds for every skin or piece of vellum or parchment, or sheet or piece of paper, whereon such indenture, lease, bond, or other deed, instrument, or writing shall be engrossed, written, or printed, by way of penalty, for not having before caused the same to be duly stamped, according to the directions of this act; but no indenture, lease, bond, or other deed, instrument, or writing, shall in any case be pleaded or given in evidence, or be good, useful, or available in any manner whatever, unless and until the same shall be fully stamped as required by this act.

Indentures, &c. may be stamped at the head-office at any time on payment of the duty and a penalty.

No indenture available unless duly stamped.

XVIII. Provided always, and be it further enacted, That where any action or prosecution shall be commenced against any person for engrossing, writing, or printing any indenture, lease, bond, deed, or other instrument or writing, contrary to the directions of this act, which shall not be brought to the said head-office to be stamped, within three calendar months after the date thereof, and such action or prosecution shall be prosecuted with effect, the same shall not be delayed, prejudiced, defeated, or barred, by reason of the payment of any duty or penalty on stamping the same, or by reason of the same being stamped after the commencement of such action or prosecution; but that the plaintiff or prosecutor in such action or prosecution shall be entitled to recover as if such duty and penalty had not been paid, or such stamp or stamps had not been put thereon after the commencement of such action; any thing herein contained to the contrary notwithstanding.

Actions brought for engrossing indentures, &c. contrary to this act, not to be defeated by payment of the duty, &c. after action commenced.

XIX. And be it further enacted, That if any person shall add any word or words in or to any such indenture, lease, bond, deed, instrument, or writing, after any officer or person appointed by the said commissioners, shall have calculated the duty payable thereon, and before the same shall be duly stamped, according to the directions of this act, or shall alter any word or letter in any writing hereby required to be made, by such

Penalty of 100*l.* for adding to indentures, &c. after the duty has been calculated, and before stamped, &c.

officer or person on the margin of such indenture, lease, bond, deed, instrument, or writing, after such officer shall have signed the same according to the directions of this act, or shall knowingly utter or publish as true any such indenture, lease, bond, deed, instrument, or writing, with such word or words added thereto, or any such altered writing, with intent to defraud his Majesty, his heirs or successors, or any other person or persons, then and in such case every person so adding, altering, uttering, or publishing as aforesaid, shall forfeit and pay the sum of one hundred pounds.

Stamps on letters of attorney to execute leases shall be paid by lessors.

XX. And be it further enacted, That the stamp-duty by this act and the Schedule (A.) hereto annexed, imposed with respect to any letter of attorney, empowering any person to execute any lease or leases of lands in *Ireland*, shall in all cases be payable and paid by the lessor or party granting such lease or letter of attorney, and not by the tenant or lessee, any agreement, law, usage, or custom, to the contrary notwithstanding.

Deeds brought to be registered shall be detained by registrar that stamps may be examined. 6 Ann. c. 2.

XXI. And be it further enacted, That from and after the said fifth day of *July* one thousand eight hundred and six, whenever any deed, conveyance, or will shall be brought to be registered pursuant to an act of parliament made in *Ireland* in the sixth year of the reign of *Queen Anne*, intituled, *An act for the public registering of all deeds, conveyances, and wills that shall be made of any houses, manors, lands, tenements, or hereditaments*, or any act or acts made for the amendment thereof, it shall and may be lawful for the registrar appointed for the registry of deeds, conveyances, and wills under the said recited acts, and he is hereby authorised and required to keep and detain in his custody all such deeds, conveyances, and wills as shall be so brought to him, and all memorials thereof for the space of ten days at the least after the same shall be delivered to or left with him for the purpose of being registered, unless the same shall be sooner inspected in manner after mentioned; and the said registrar shall from time to time produce all such deeds, conveyances, and wills, and all memorials thereof, in his custody, to any officer or person appointed by the said commissioners for managing the stamp-duties for the inspection of stamps, whenever such registrar shall be thereto required by such officer or person; and in case such registrar shall refuse or neglect to keep and detain such deeds, conveyances, wills and memorials, for the space of ten days, unless the same shall have been sooner inspected, or to produce the same when required in manner aforesaid, he shall for every offence forfeit the sum of fifty pounds.

Penalty on officers admitting persons into corporations without receiving the stamp-duties payable thereon.

XXII. And be it further enacted, That it shall be lawful for every body politick or corporate, corporation or company in *Ireland*, which shall admit any person or persons into any such corporation or company by themselves, or by some person or persons employed by or under them, previously to the admission of any such person into any such corporation or company, to demand and receive for the use of his Majesty, his heirs and successors, of and from the person so to be admitted, the several and



and respective duties by this act imposed on the entry, minute, or memorandum of the admission of such person into such corporation or company; and the town clerk, or clerk or other proper officer of such body politick or corporate, corporation or company, shall make an entry, minute, or memorandum of such admission, upon the proper stamp in some book, roll, or record of such corporation or company, within one month after any person shall be admitted into such corporation or company; any thing in the said recited act of the forty-third year of his present Majesty, to the contrary notwithstanding; and if such town clerk, clerk, or other officer, shall neglect or refuse so to do, he shall for every such offence forfeit the sum of ten pounds.

XXIII. And be it further enacted, That all town clerks, clerks, and other publick officers who shall from time to time have in their custody, any publick books, files, records, remembrances, dockets, or proceedings, the sight or knowledge whereof may tend to the securing any of his Majesty's stamp-duties in *Ireland*, or to the proof or discovery of any fraud or omission in relation thereto, or to any of them, shall at all seasonable time or times permit any officer or person thereunto authorised by the commissioners for the time being, appointed to manage the said duties or the major part of them, to inspect and view all such books, files, records, remembrances, dockets, and proceedings as aforesaid, and to take thereout such notes and memorandums as shall be necessary for the purposes last-mentioned without fee or reward; and if any town clerk, clerk, or other officer shall refuse or neglect so to do upon demand made by such officer or person so authorised as aforesaid, such town clerk, clerk, or other officer so refusing or neglecting, shall for every such refusal or neglect forfeit the sum of ten pounds.

Books and records of publick officers may be inspected by persons appointed by the commissioners of stamps.

XXIV. And be it further enacted, That, from and after the first day of *November* one thousand eight hundred and six, every person admitted, sworn, enrolled, or registered, a solicitor or attorney, or as a proctor, agent, or procurator in any of his Majesty's courts in *Dublin*, or in any ecclesiastical court, or in any court of admiralty in *Ireland*, or in any other court in *Ireland*, holding pleas where the debt or damage doth amount to forty shillings or more, shall annually, between the first day of *November* and the commencement of *Hilary* term then next following, during such time as he shall continue so to practise in any of the said courts, or before such person shall commence, carry on, or defend, any action or suit or any proceedings whatsoever, in any of the said courts, deliver or cause to be delivered to the said commissioners appointed to manage the duties on stamped vellum, parchment, and paper, or to their officer or officers appointed by them, at the head office of stamps in *Dublin*, a paper or note in writing containing the name and usual place of residence of such person, and stating whether he has been so admitted three years or not; and thereupon, and upon payment of the duties by this act imposed, according to

Solicitors, &c. shall, between Nov. 1, and the commencement of Hilary Term, annually, deliver, at the head office in Dublin, a note containing name, &c. in order to obtain certificates.

the time he has been admitted as stated in such paper or note in writing, every such person shall be entitled to a certificate duly stamped to denote the payment of the duty imposed according to the time he shall have been admitted as aforesaid; which certificate the said commissioners, or such person or persons as shall be appointed by them for that purpose, shall cause to be immediately issued under the hand and name of the proper officer, in such form as the said commissioners shall devise.

Certificates shall be entered with the proper officer of the courts; his fee, &c.

XXV. And be it further enacted, That every certificate so to be obtained as aforesaid, shall be produced in one of the courts in which the person described therein shall be admitted, enrolled, sworn, or registered, to some officer or officers of the said courts, to be appointed for that purpose by the judges of the said courts respectively, either before the first day of *Hilary* term in each year, or before such attorney or solicitor, proctor, agent, or procurator shall be permitted to practise as aforesaid; and such officer and officers, so to be appointed, shall and he and they is and are hereby respectively required, from time to time, upon the production of such certificate duly stamped, and upon the payment of the fee of one shilling, to enter in alphabetical order the names of the persons described in such respective certificates, together with the places of such their residence, and the time they have been admitted as aforesaid, and the respective dates of such certificates, in books or rolls to be prepared for that purpose, to which books or rolls in the said courts respectively, all persons shall and may at seasonable times have free access without fee or reward.

Books, &c. may be inspected.

Date and duration of such certificates.

XXVI. And be it further enacted, That every such certificate issued to any solicitor or attorney, proctor, agent, or procurator, under the directions of this act, between the first day of *November* in any year and the commencement of the then next *Hilary* term, shall bear date on the second day of *November* in such year; and every certificate issued at any other time shall bear date on the day on which the same shall be issued; and every such certificate shall cease and determine on the first day of *November* next following the day of the date thereof.

Penalty on acting without certificate or giving false place of residence, &c. 50l.

XXVII. And be it further enacted, That, from and after the said first day of *November* one thousand eight hundred and six, any person who shall in his own name or in the name of any other person or persons sue out any writ or process, or commence, prosecute, carry on, or defend any action or suit, or any proceeding as an attorney or solicitor, proctor, agent, or procurator, in any of the courts aforesaid, for or in expectation of any gain, fee, or reward, without having obtained such certificate in such manner as herein-before is directed, or shall deliver in to the respective officers to be appointed for the purpose of issuing, granting, or registering such certificates, any false or fictitious place of residence, or any false or fictitious statement of his having been admitted an attorney, solicitor, proctor, agent, or procurator, or of the time when he shall have been

so admitted, every such person for every such offence shall forfeit and pay the sum of fifty pounds, and shall be and is hereby made incapable to maintain or prosecute any action or suit in any court of law or equity for the recovery of any fee, reward, or disbursements on account of prosecuting, carrying on, or defending, any such action, suit, or proceeding.

XXVIII. And be it further enacted, That if any attorney or solicitor in *Ireland*, who shall not have previously paid the full amount of the stamp duty by law charged and payable on any warrant to appear for any plaintiff or defendant, or to prosecute or defend any action or suit, or to confess judgement thereon, or on any writ, process, pleading, rule, order, record, instrument, or proceeding whatsoever, in any action or suit at law or in equity, shall charge to the plaintiff or defendant, in such action or suit, or shall receive from such plaintiff or defendant, or from any other person, the amount of any such stamp duty, and shall not have actually made use of or issued or filed the warrant, writ, process, pleading, rule, order, record, instrument, or proceeding, duly stamped as required by law, for which such charge shall be made, or such amount shall be received, such attorney or solicitor shall for every such offence forfeit the sum of one hundred pounds.

Penalty on attorneys not paying the duty on warrants or other proceedings in suits.

XXIX. And be it further enacted, That, from and after the said fifth day of *July* one thousand eight hundred and six, no original writ, subpoena, habeas corpus, capias, quo minus, or any other writ or any other process or mandate to require the appearance of any person or persons whatsoever in any suit, plea, or action whatsoever, shall issue or pass the seal of any of his Majesty's courts of Chancery, King's Bench, Common Pleas, or Exchequer, in *Dublin*, or any other court whatsoever in *Ireland*, where the debt or damage doth amount to forty shillings, or the thing in demand is of that value, nor shall any declaration in ejectment be received or filed in any of the courts at *Dublin*, nor shall any appearance be received or entered in any of the said courts, unless and until the attorney or solicitor who shall issue such writ, process, or mandate, or who shall bring or send such declaration in ejectment to be filed, or who shall enter such appearance, shall first file or cause to be filed with the proper officer of the court, who shall issue such writ, process, or mandate, or shall enter or file such declaration or appearance, a warrant of attorney duly stamped from the person or persons at whose suit or on whose behalf such writ, process, or mandate shall so issue, or such declaration in ejectment shall be filed, or such appearance shall be entered empowering such attorney or solicitor to issue such writ, process, or mandate, or to deliver such declaration or enter such appearance, as the case may be.

Warrants of attorney shall in all cases be filed before issuing process or entering appearance by the attorney.

XXX. And be it further enacted, That, from and after the said fifth day of *July* one thousand eight hundred and six, before any attorney of the said courts of King's Bench, Common Pleas, or Exchequer, shall enter satisfaction upon the foot of the record

Attorneys shall file warrant before entering satisfaction of judgement.

record of any judgement entered of record in any or either of the said courts, such attorney shall first file with the proper officer of the court the warrant empowering him to enter such satisfaction duly stamped with the stamp-duty in the Schedule to this act annexed mentioned.

Duty on declarations, &c. by attorneys shall be stamped on the first skin.

XXXI. And be it further enacted, That the stamp-duty in the Schedule (A.) to this act annexed, mentioned, and imposed, on any declaration, bill, answer, demurrer, or plea, at law or in equity, filed by or on behalf of any attorney or solicitor, who shall sue or be sued as an attorney or solicitor, in his own proper person, in the said courts of King's Bench, Common Pleas, or Exchequer, or any other court of law whatsoever in *Ireland*, or in the court of Chancery, or the equity side of the court of Exchequer, shall be stamped and marked on the first skin of vellum or parchment or sheet or piece of paper on which any such declaration, bill, answer, demurrer, or plea, shall be ingrossed and filed in any of the courts aforesaid by or on behalf of such attorney; and shall be paid and payable over and above all other stamp-duties payable on such declaration, bill, answer, demurrer, or plea, respectively.

Rule-book of courts of King's Bench &c. in Dublin shall be stamped.

XXXII. *And for the better ascertaining the duties on rules and orders to be from time to time made and given in causes depending in the said courts of King's Bench, Common Pleas, Chancery, or Exchequer,* be it enacted, That, from and after the first day of *November* one thousand eight hundred and six, the officer or officers of each and every of such courts respectively having the legal custody of the rule-books belonging to each of the said courts respectively, shall cause such rule-books to be duly stamped at the head-office of the said commissioners of stamps in *Dublin* with the stamps imposed on the rules and orders of such courts respectively, and in the Schedule (A.) to this act annexed particularly mentioned and set forth; and no such rule or order shall be entered in any such rule-book before and until the proper stamp for every such rule or order shall have been stamped or marked on the leaf or leaves of the rule-book, in which such rule or order shall be entered, any act or acts in force in *Ireland*, or any law, custom, or usage, to the contrary notwithstanding.

Declarations in ejectments shall be filed before service thereof.

XXXIII. And be it further enacted, That from and after the said fifth day of *July* one thousand eight hundred and six, in any ejectment to be brought for non-payment of rent, pursuant to the several statutes now in force in *Ireland*, and also in any ejectment on title, the original declaration in such ejectment shall be filed in the court wherein such ejectment shall be brought before service of such ejectment or any notice thereof, on the defendant or tenant in possession; and that a copy of such declaration, being first made out by the attorney who shall bring the same to be filed, shall be signed and attested by the proper officer of the court wherein the same shall be filed (for which no fee shall be given) as of the term wherein such ejectment shall be brought; and that on the service of such ejectment, or of any notice thereof, or of any copy of such declaration on the defendant or tenant in possession, it shall

shall be sufficient to shew and produce to such defendant or tenant in possession, such attested copy of such declaration, and the shewing and producing such attested copy shall be as good and valid to all intents and purposes as if the original declaration had been so produced and shewn; any law, custom, or usage to the contrary notwithstanding.

XXXIV. And, for the better guarding against the forgery and re-issuing of stamps used in processes for recovery of small debts, by way of civil bill in Ireland, be it enacted, That all civil bill processes and all copies thereof, shall be signed, dated, and appointed for each particular cause and session, by the respective assistant barristers in every county in Ireland; and every such assistant barrister shall, for signing, dating, and appointing, every such original process, and all the copies thereof, receive from the plaintiff or person issuing or requiring such process, the sum of sixpence British currency in the whole, and no more; and that every plaintiff obtaining a decree, shall be entitled to recover against the defendant such sum of sixpence, in addition to the other legal costs heretofore recoverable by law; and that any person using any such process or copy or copies thereof for any other purpose than that for which such process or copy was so signed, dated, and appointed, shall be adjudged guilty of a misdemeanor, and punishable as for a misdemeanor at common law.

Civil bill processes shall be signed, &c. by assistant barristers.

XXXV. And be it further enacted, That no affidavit, made for the purpose of grounding thereon any presentment of any grand jury for raising money for repair of roads, or for any other publick purpose, shall be lodged with or received by the secretary of any grand jury, nor shall be entered in any schedule delivered to any grand jury, nor shall any such affidavit be delivered to any grand jury, unless such affidavit shall be written on paper stamped with the stamp required by the Schedule to this act annexed; any law, usage, or custom to the contrary notwithstanding.

No affidavits for grounding a presentment of a grand jury, &c. to be received unless duly stamped

XXXVI. And be it further enacted, That the said commissioners of stamp-duties shall cause to be printed in Roman letters on the face of every skin or piece of vellum or parchment, and of every sheet or piece of paper, on which shall be stamped any of the duties by this act and the Schedule (A.) hereto annexed, imposed in respect of any licences for the several purposes in the said Schedule specified, certain words at length, signifying the particular licence to which such stamp shall be applicable; and that no licence shall be good, valid, or effectual, to any purpose whatsoever, unless the same shall be signed and granted upon paper duly stamped, and on which such words shall be printed in manner aforesaid.

Stamps for licences shall have words signifying to what licences they are applicable.

Certain licences shall be granted by commissioners of excise &c in Ireland, viz.

XXXVII. And be it further enacted, That licences to persons,

To manufacture tobacco, or to deal in unmanufactured tobacco:

Tobacco manufacturers

And also licences to persons to keep a still or stills to rectify or compound spirits and strong waters;

And

**Spirit-factors.** And also licences to factors or persons not being distillers, and not being otherwise licensed to sell spirits, selling foreign spirits or home-made spirits on commission :

**Malt-sellers.** And also licences to persons not being maltsters, selling malt on commission :

**Maltsters.** And also licences to persons to keep a malt-house, and make malt for sale :

**Brewers, &c. of beer and sweets, mead, vinegar.** And also licences to persons to brew strong beer or ale, or small beer for sale :

And also licences to persons to brew or make for sale sweets or made wines :

And also licences to persons to make for sale, or sell metheglin or mead :

**Tanners.** And also licences to persons to make vinegar for sale :  
And also licences to persons to keep a tan-yard or tan-pit, or to tan leather or to dress hides or skins in oil :

**Vellum, Paper-hangings and paper-makers.** And also licences to persons to make vellum or parchment :  
And also licences to persons to manufacture paper-hangings for sale, or to sell paper-hangings :

**Auctioneers.** And also licences to persons to keep a mill for making paper :

**Glass bottle venders.** And also licences to persons to sell by auction :  
And also licences to persons to make glass bottles, and other vessels and utensils of common bottle metal :

**Manufacturers of candles and soap.** And also licences to persons to manufacture candles or soap for sale :

shall and may, from and after the passing of this act, be granted and issued in manner following, that is to say ; If any person or persons requiring any such licence do and shall produce to the chief commissioners of excise in *Ireland*, or to any person or persons to be by the said commissioners, or any three of them, for that purpose appointed, vellum, parchment, or paper, duly stamped with the duty by this act required for such licences respectively, and with such words printed thereon as shall be applicable to the licence required (but not otherwise) it shall and may be lawful for such commissioners or for the person or persons by the said commissioners for that purpose appointed, to grant any such licence or licences respectively to any person or persons who shall respectively require the same, in writing, without any fee or reward for the same ; and that in all such licences shall be contained and set forth the purpose of such licence, printed in manner aforesaid, the name and residence of the person to whom the same shall be granted, the day of issuing the same, and the time for which the same shall be in force, in such manner and form as may be from time to time directed by the said commissioners of excise for that purpose.

**Certain licences by commissioners of stamps, viz.**

XXXVIII. And be it further enacted, That the commissioners of stamp-duties in *Ireland* for the time being, or any of them, or any person or persons to be for that purpose appointed by the said commissioners, shall and may under his or their hand or hands grant any licence or licences (without fee or reward) to any person or persons who shall require the same, in writing, for any of the purposes following ; that is to say,

To

To let out horses for hire for the purpose of travelling post, **Horses hired.**  
by the mile, or from stage to stage :

To manufacture hats :

**Hatters.**

To sell hats by retail :

To sell coffee by retail, or to keep a coffee-house :

**Coffee sellers.**

To sell tea or groceries by retail :

**Grocers.**

To sell or make for sale any gold or silver plate :

**Plate (gold**

To be hawkers, pedlars, or petty chapmen :

**and silver)**  
**makers.**

And that in all such licences shall be contained and set forth the purpose of such licence printed in manner aforesaid, and also the name and residence of the person to whom such licence shall be granted, the date of issuing the same, and the time for which the same shall be in force, in such manner and form as may be from time to time directed by the said commissioners of stamps for that purpose.

**Hawkers.**

**XXXIX.** And be it further enacted, That every person applying for any of the said licences shall comply with all the directions, rules, and regulations in an act, made in the last session of parliament, intituled, *An act for the better regulation of licences to persons in Ireland, dealing in exciseable commodities, and engaged in the several occupations therein mentioned, or in this act, or any other act or acts in force in Ireland relating to such licences respectively mentioned and contained; and that all licences for the sale of spirituous liquors, wine, beer, ale, and cyder, by retail, shall be granted and issued in manner and under the conditions, regulations, and restrictions, contained in an act made in the last session of parliament, intituled, *An act for regulating licences for the sale of spirituous liquors, wine, beer, ale, and cyder, by retail; and for discouraging the immoderate use of spirituous liquors in Ireland, or any act or acts for amending the same.**

All persons licensed shall comply with the act,

45 G. 3. c. 52.

45 G. 3. c. 50.

**XL.** And be it further enacted, That the said commissioners of stamp-duties shall cause to be printed on the face of every skin or piece of vellum, or parchment, or sheet or piece of paper, on which shall be stamped any of the duties by this act and the Schedule (A.) hereto annexed imposed, in respect of licences to any person to manufacture hats, or to utter or vend hats by retail, besides the words signifying the particular licence to which such stamp shall be applicable, a list of the several duties payable under Schedule (B.) to this act annexed, for and upon the several sorts of hats sold by retail; and that before any licence shall be granted to any person to manufacture hats, or to sell hats by retail, any person requiring such licence to manufacture hats shall first make oath that he will not sell any less quantity than one dozen of hats at one time to any one person without taking out a licence to utter or vend hats by retail, and any person requiring such licence to utter or vend hats by retail, shall first make oath that he will not utter, vend, or sell, or cause to be uttered, vended, or sold, any hat whatever which shall not have a lining affixed therein duly stamped according to law; and that he will not himself defraud, or willingly

Regulations as to licences to manufacturers and sellers of hats.

willingly permit or suffer any person in his service or employment to defraud, or in any manner directly or indirectly be concerned, aiding, or abetting in the defrauding his Majesty, his heirs or successors, of the stamp-duties on hats; which oath shall and may be taken before the said commissioners of stamps, or any one of them, or before any justice of peace within his jurisdiction, and shall be signed by the party making the same, and shall be produced to the person required to grant such licence by the party requiring such licence respectively.

43 G. 3. c. 22.  
sect. 14.  
Hat duties.

Commissioners of stamp-duties may empower persons to receive statements and issue permits under recited act.

XLI. *And whereas by an act made in the forty-third year of his present Majesty's reign, intituled, An act for granting to his Majesty certain duties on licences to persons selling hats, and on hats sold by retail, in Ireland, it is amongst other things enacted, that no person licensed by the said act to deal in hats shall remove hats purchased by him from the shop or warehouse of a manufacturer until he shall have furnished to the commissioners of stamp-duties such statement in writing, and shall have taken out from some one of the said commissioners such permit as in and by the said act are mentioned and directed: and whereas it is expedient to facilitate the granting of such permits; be it therefore enacted, That, from and after the passing of this act, it shall and may be lawful to and for the said commissioners of stamp-duties, by warrant under their hands and seals, to authorise and empower any distributor or distributors of stamps in Ireland, or any other person or persons to be appointed by the said commissioners, to receive the statements and to grant and issue the permits in the said act mentioned, subject nevertheless to such regulations, provisions, privileges, restrictions, conditions, penalties, and forfeitures, and with the like means and powers for recovering and applying such penalties and forfeitures, as are in and by the said recited act enacted in relation to the statements directed to be furnished and to the permits directed to be granted by any of the said commissioners, under and by virtue of the said last recited act; and that all statements furnished to and all permits granted by the said distributors or other persons so appointed by the said commissioners under and by virtue of this act, shall be as good, valid, and effectual to all intents and purposes as if such statements had been furnished to or such permits had been granted and issued by the said commissioners of stamps under and by virtue of the said last recited act; any thing in the said recited act, or in any other act contained, to the contrary notwithstanding.*

Provisions in  
43 G. 3. c. 22.  
sect. 11, 13,  
16. as to sale  
of unstamped  
hats by licensed  
dealers,  
repealed.

XLII. *And be it further enacted, That so much of the said last recited act of the forty-third year of his present Majesty's reign, as permits or allows any licensed dealer in hats, during the continuance of such licence, to sell to any other licensed dealer in hats, any hat or hats wherein no lining shall be affixed, stamped, or marked, or before such time as the lining or inside covering thereof shall have been stamped or marked in manner directed by law, shall be and the same is hereby repealed; and that if any such licensed dealer in hats shall, after the passing*

of



of this act, sell to any other licensed dealer in hats, or to any other person, any hat or hats wherein no lining shall be affixed, stamped, or marked, or before such time as the lining or inside covering thereof shall have been stamped or marked in manner directed by law, such licensed dealer in hats shall be liable to such penalties and forfeitures as are inflicted by the said last recited act of the forty-third year aforesaid, on any other person selling such hats in manner aforesaid.

XLIII. And be it further enacted, That, from and after the passing of this act, it shall and may be lawful for the said commissioners for managing the stamp-duties in *Ireland*, or any one or more of them, and they are hereby required to grant to any person or persons requiring the same (not being a distributor of stamps appointed by the said commissioners) a licence to deal in and retail stamps, which licence shall be duly stamped: provided always, that every person requiring such licence shall enter into a bond to his Majesty, his heirs and successors, (which bond the said commissioners are hereby empowered to take for his Majesty's use), in the penalty of one hundred pounds, conditioned that such person shall not sell nor offer to sell or have or keep in his or her possession, any forged or counterfeit stamp: provided also, that all persons so licensed shall be subject and liable to all such rules and regulations as to the uttering, vending, or selling stamps by them, as are contained in the said recited act of the forty-third year of his present Majesty's reign, intituled, *An act for granting to his Majesty several duties therein mentioned, to be levied by the commissioners for managing the stamp-duties in Ireland*, with respect to persons licensed to utter, vend, or sell stamps under and by virtue of the said recited act: provided also, that no such licence shall be granted to any person to deal in or retail stamps in any town or place in *Ireland* (except, within the district of *Dublin* metropolis) where a distributor of stamps shall have been appointed by the said commissioners, and shall reside and act as such distributor.

XLIV. And be it further enacted, That all licences in force immediately before the passing of this act, shall continue in force until the expiration of such licences, according to the acts in force at the time of the granting thereof; and that the several licences mentioned and specified in Schedule (A.) to this act annexed, and to be hereafter granted and issued in manner in this act mentioned and directed, shall continue in force until the twenty-fifth day of *March* next after the date of such licences respectively, and no longer; except such licences as shall be granted to brewers, maltsters, and rectifiers of spirituous liquors, which licences shall respectively continue in force until the twenty-ninth day of *September* next after the date thereof, and no longer; and except licences to retailers of spirituous liquors, which shall be in force until the twenty-ninth day of *September* in the year for the term of which they shall be granted.

XLV. And be it further enacted, That no person in *Ireland* shall persons exer-

cising trades  
not having  
stamped  
licences under  
this act, 50l.

shall use, exercise, or follow any trade, business, occupation, or calling, on the licence for using or exercising whereof a stamp-duty is imposed, without having previously taken out such licence duly stamped and in manner by this act mentioned and directed; and that any person in *Ireland*, who, from and after the passing of this act, shall use, exercise, or follow any trade, business, occupation, or calling, on the licence for using or exercising whereof a stamp-duty is imposed, without having previously taken out such licence duly stamped and in manner by this act directed, shall for every such offence forfeit and pay the sum of fifty pounds.

Clerks of the  
peace, &c.  
may provide  
stamps with-  
out taking  
out a licence  
to retail them.

XLVI. Provided always, and be it enacted, That any clerk of the peace or other person, who, by any act or acts in force in *Ireland*, is allowed to provide any stamp or stamps for any licence, bond, or other matter or thing subject to stamp-duty, shall and may provide the same, and receive the amount of the stamp-duty thereon, together with such fee, as such clerk of the peace or other person is by law entitled unto, without having obtained any licence for that purpose, and shall not, on account of providing such stamp or receiving payment for the same, be deemed a vender or retailer of or dealer in stamps, or liable to any penalty for so doing; any thing in this act, or in any other act or acts in force in *Ireland*, to the contrary notwithstanding.

Penalty on  
issuing un-  
stamped  
licences 50l.

XLVII. And be it further enacted, That if any person who is or shall be authorised or empowered to grant or issue any licence on which a stamp-duty is imposed by this act, shall grant or issue any such licence on unstamped vellum, parchment, or paper, or on vellum, parchment, or paper not stamped with the stamp by this act required, or on vellum, parchment, or paper on which some words signifying the particular licence to which such stamp is applicable shall not be printed in manner directed by this act, every such person shall for every such offence forfeit and pay the sum of fifty pounds; and if a verdict shall be given and judgement entered against any person on any information for such offence, such person shall forfeit his office, and shall be for ever disabled from being again appointed thereto.

Regulations  
as to game  
certificates.

XLVIII. And be it further enacted, That, from and after the said fifth day of *July* one thousand eight hundred and six, every person in *Ireland* who shall keep or use any dog, gun, net, or other engine fit for or commonly used for the taking or destruction of game, not acting as a game-keeper under or by virtue of a deputation or appointment (duly registered), shall previously deliver in a paper or account in writing containing the name and place of abode of such person to an officer to be for that purpose appointed by the commissioners of stamps at the head-office in *Dublin*, or to the distributor of stamps dwelling nearest to the residence of such person, and shall annually take out a certificate thereof, either from the said head-office or from such distributor; and that every deputation or appointment of game-keeper granted to any person by any lord

or;

or lady of a manor in *Ireland* shall be registered with an officer to be appointed with the said commissioners, at the said head-office or with the distributor of stamps dwelling nearest to the manor to which such deputation shall relate; and the game-keeper so appointed shall annually take out a certificate thereof, either from the said head-office or from the said distributor; and that no certificate which shall be granted to any or either of such persons respectively by any other distributor of stamps than the officer so to be appointed at the said head-office or such nearest resident distributor as aforesaid, shall be good, valid, and effectual to any intent or purpose whatsoever; any thing in any act or acts in force in *Ireland* to the contrary notwithstanding.

XLIX. And be it further enacted, That all insurances for insuring houses, furniture, merchandize, or other property, from loss by fire, which shall be made or effected by any persons resident in *Ireland*, and appointed by the corporation of royal exchange assurance in *London*, or by the corporation of *London* assurance, or either of them, or by any company in *Great Britain* for insuring property, as the agents of such corporations or companies respectively, shall be subject and liable only to the duties imposed on such insurances by any act or acts in force in *Ireland*, and to no other duties whatsoever, although the policies by which such insurances shall be made, shall be under the common seal of the said corporations or companies respectively, and although the same shall be completed in the whole or in part, previous to their being sent to such agents in *Ireland*; any law, statute, or usage to the contrary notwithstanding.

L. And be it further enacted, That all insurances whatever for insuring property from loss by fire, or from the dangers of the seas, or other perils at sea, for which subscriptions shall be received or policies or receipts shall be delivered out, or respecting which any other matter or thing shall be done in *Ireland*, by any person or persons who shall act for or on behalf of any person or persons, or for or on behalf of any body or bodies politic or corporate in *Great Britain*, shall be liable to all duties made payable in respect of the several insurances under or by virtue of this act, or any other act or acts in force in *Ireland*; and that all such insurances on which the duty payable by law shall not be paid by or on behalf of the person or persons whose interest or property shall be insured, at or before the time of such insurance being effected, shall be actually null and void to all intents and purposes whatsoever; and that all and every person or persons, or body or bodies politick or corporate in *Great Britain*, and all and every person and persons acting in *Ireland*, for or on behalf of such person or persons, or body or bodies politick or corporate in *Great Britain*, who shall effect such insurances, or cause the same to be effected, shall in respect of such insurances be subject and liable to all such rules, regulations, restrictions, penalties, forfeitures, matters, and things, as are contained in any act or acts in force in *Ireland*, relating

Insurances on houses or other property effected in *Ireland* by persons appointed by corporations or companies in *Great Britain*, subject only to the Irish duty.

All insurances made in *Ireland* shall be liable to Irish duty, and to all regulations. (See 43 G. 3. c. 21. sect. 71. &c.)

Anno regni quadragesimo sexto GEO. III. c. 64. [1806.  
to insurances by any person or persons, or body or bodies politick  
or corporate, or their agents in *Ireland*.

Duty on  
insurances  
for lives  
repealed.

LI. And be it further enacted, That from and after the said fifth day of *July* one thousand eight hundred and six, no stamp-duty whatever shall be payable for or in respect of any assurance or insurance made in *Ireland*, upon any life or lives, any thing in any act or acts in force in *Ireland* to the contrary notwithstanding; and that so much of any act or acts in force in *Ireland*, at the time of the passing of this act, as relates to the collecting or enforcing any stamp-duty in respect of any insurances for lives, shall from and after the said fifth day of *July* cease and determine, as to such insurances as shall be effected after the said fifth day of *July*.

Duties shall be  
collected as  
former stamp-  
duties under  
acts of 43 G. 3.  
and other Irish  
stamp-acts.

43 G. 3. c. 21.

43 G. 3. c. 22.

43 G. 3. c. 23.

LII. And be it further enacted, That all powers, provisions, rules, methods, directions, articles, clauses, exceptions, penalties, forfeitures, matters, and things, contained in the said act made in the forty-third year of his present Majesty's reign, intituled, *An act for granting to his Majesty several duties therein mentioned, to be levied by the commissioners for managing the stamp-duties in Ireland*; and in another act made in the said forty-third year, intituled, *An act for granting to his Majesty certain duties on licences to persons selling hats, and on hats sold by retail in Ireland*; and in another act made in the said forty-third year, intituled, *An act for granting to his Majesty certain duties upon certificates, with respect to the killing of game in Ireland*, shall be of force and effect, and shall be applied and put in execution for the raising, levying, paying, collecting, and securing the duties and allowances by this act granted and made payable, and all penalties and forfeitures inflicted by this act, as fully and effectually to all intents and purposes as if the same had been hereby re-enacted, with relation to the duties and allowances by this act granted and made payable, except only in so far as any of such powers, provisions, rules, methods, and directions, articles, exceptions, penalties, forfeitures, clauses, matters, and things in the said acts or either of them contained are expressly altered or repealed, or otherwise provided for by this act, or by any other act or acts in force in *Ireland*.

Affidavits  
shall not be  
sworn before  
distributors,  
but before a  
justice, and  
witnessed by  
distributor.

LIII. And be it further enacted, That, from and after the said fifth day of *July* one thousand eight hundred and six, no affidavit shall be sworn before any distributor of stamps in *Ireland*, any thing in the said recited acts of the forty-third year or either of them, to the contrary notwithstanding; and that all and every affidavit by the said recited acts of the forty-third year or either of them, or by any other act or acts directed to be taken before distributors of stamps in *Ireland*, or any of them, shall, from and after the said fifth day of *July* one thousand eight hundred and six, be taken, made, and sworn before any justice of the peace within his jurisdiction, which oath such justice is hereby authorised and required to administer, and such affidavit shall be witnessed by the proper distributor of stamps, and that every affidavit so sworn and witnessed shall be of the same force, validity,

validity, and effect, to all intents and purposes as if the same had been sworn before such distributor, under any act or acts in force in *Ireland* at the time of the passing of this act.

LIV. And be it further enacted, That so much of the said 43 G. 3. c. 21. recited act of the forty-third year, intituled, *An act for granting to his Majesty several duties therein mentioned, to be levied by the commissioners for managing the stamp-duties in Ireland*, as authorises the said commissioners of stamp-duties to stamp all instruments executed out of *Ireland*, within the space of two years from the execution thereof, shall, from and after the said fifth day of *July* one thousand eight hundred and six, be and the same is hereby repealed; and that, from and after the said fifth day of *July* one thousand eight hundred and six, it shall and may be lawful for the said commissioners, and they are hereby authorised and empowered to stamp all instruments executed out of *Ireland* upon payment of the duty payable thereon, without payment of any penalty, proof being first made to the satisfaction of the said commissioners, or the major part of them, that such instruments were really executed out of *Ireland* as aforesaid; provided the same shall be brought to be stamped within the space of one year from the execution thereof respectively, in case the same were executed within any part of the United Kingdom, except *Ireland*, or within the space of two years from the execution thereof, in case the same were executed in any place out of the United Kingdom.

sect. 32.  
repealed.

How deeds  
executed out  
of *Ireland* may  
be stamped.

LV. And be it further enacted, That so much of the said last 43 G. 3. c. 21. recited act of the forty-third year aforesaid, as enacts "that if any printer of any newspaper shall leave *Ireland*, and continue absent therefrom for the space of ten days, or if any publisher or proprietor of any newspaper shall leave *Ireland*, and continue absent therefrom for the space of three months, such printer or printers, publisher or publishers, proprietor or proprietors respectively, shall no longer be entitled to print or publish such newspaper, but shall, as to any such right be considered as if he or they never had made such affidavit as in the said act is mentioned; and also so much of the said recited act as enacts, that if any printer, publisher, or proprietor of any newspaper, shall by the said commissioners of stamps be considered as having left *Ireland*, who shall not within ten days after notice in writing or otherwise, given or served in the name of the said commissioners, or any one or more of them, at the office where such newspaper shall be printed or published, requiring him, her, or them to make affidavit of the place or places of his, her, or their then residence or dwelling, make before and deposit with one of the said commissioners, or before a distributor in the country appointed or to be appointed by the said commissioners for distributing stamped vellum, parchment, or paper, in the country, that such printer has not been absent from *Ireland* ten days together from the time at which he, she, or they became printer; and that such publisher and proprietor have or has not been absent from *Ireland* three months together from the

43 G. 3. c. 21.  
sect. 59, 60. as  
to printers  
being tempo-  
rarily absent  
from *Ireland*,  
repealed.

the time he, she, or they became publisher or proprietor of such newspaper, and setting out the place of the then residence and usual dwelling of such printer, publisher, and proprietor," shall, from and after the passing of this act, be, and the same is hereby repealed.

Penalties of 20l. under stamps acts may be recovered before a justice, who may fine the offender 20l. in cases where the penalty does not exceed 100l.

LVI. And be it further enacted, That, from and after the said fifth day of *July* one thousand eight hundred and six, it shall and may be lawful for any justice of the peace in *Ireland*, within whose jurisdiction any offence which is or shall be subject to any penalty not exceeding one hundred pounds, shall be committed against this act, or against the said several recited acts of the forty-third year of his present Majesty's reign, or against any other act or acts in force in *Ireland*, for granting stamp-duties to his Majesty, his heirs and successors, and such justice is hereby authorised and empowered in all cases (except where a suit shall have been begun, or be pending in any superior court respecting such offence), upon any information or complaint to summon the party so accused, and also the witnesses on either side, and to examine into the fact, and upon proof thereof made, either by the confession of the party or person committing such offence, or by the oath of one or more witness or witnesses, to give judgement for such penalty, in case the same shall not exceed twenty pounds; and in case such penalty shall exceed the sum of twenty pounds, and shall not exceed the sum of one hundred pounds, then to fine such offender in the sum of twenty pounds, and to give judgement for the same as a penalty incurred for such offence, and thereupon to issue his warrant under his hand and seal for levying such penalty on the goods of such offender, and to cause sale to be made thereof in case they shall not be redeemed within six days, rendering to the party the overplus, if any; and where goods sufficient cannot be found to answer such penalty, such justice of the peace is hereby authorised and empowered to commit such offender or offenders to prison for such time as he shall judge to be proper, not less than one calendar month nor more than three calendar months, unless such penalty shall be sooner paid, and it shall not be lawful for any justice to mitigate such penalty or sum of twenty pounds in any way whatsoever, any act or acts to the contrary notwithstanding; and if any person, whether prosecutor or party convicted, shall find himself or herself aggrieved by the judgement of such justice of the peace, then and in such case, it shall be lawful for such person upon giving security to pay such costs as shall be awarded, in case such judgement shall be affirmed, and in case such person shall be the party convicted, then upon giving security to pay the amount of the penalty imposed by such conviction, together with costs as aforesaid, to appeal to the justices at the next general quarter sessions of the county or district in which such offence shall have been committed, which shall happen after fourteen days next after such conviction shall have been made, of which appeal notice in writing shall be given to the prosecutor

prosecutor or party convicted as the case may require, ten days previous to the first day of such quarter sessions; and such justices shall summon and examine witnesses upon oath, and finally hear and determine such appeal; and in case the judgment of such justice of the peace shall be affirmed, it shall and may be lawful for such justices as aforesaid, to award the person or persons so appealing to pay such costs occasioned by such appeal, as to them shall seem meet; and no *certiorari* shall in any case be granted to examine or remove any such determination or conviction either before or after such appeal: provided always, that if the charge shall be for selling spirituous liquors, wine, beer, ale, or cyder without licence, the proceedings thereon shall be under and according to the said recited act of the last session of parliament, for regulating such licences, or of some act for amending the same; any thing in this act contained to the contrary notwithstanding.

LVII. And be it further enacted, That if any person or persons shall be summoned as a witness or witnesses to give evidence before any justice or justices of the peace, or before any justices at the sessions, relative to any offence under this act, or under the said recited acts of the forty-third year, or either of them, or under any act or acts in force in *Ireland*, relating to the duties under the management of the commissioners of stamps, and shall neglect or refuse to appear (the expences of such witness or witnesses being first paid or tendered) without a reasonable excuse to be allowed by such justice or justices of the peace or justices at sessions respectively, or upon appearing, shall refuse to be examined upon oath, or give evidence before such justice or justices of the peace or justices at sessions respectively, and shall not make reasonable excuse for such refusal, to be allowed by such justice or justices of the peace or justices at sessions respectively, then such person or persons shall forfeit the sum of five pounds, to be levied and recovered in such manner as other penalties, not exceeding twenty pounds, are by the said recited acts, or any of them, or by this act, directed to be levied and applied.

LVIII. Provided always, and be it enacted, That nothing in this act contained shall extend, or be construed to extend, to prevent any person from suing for, or recovering any penalty exceeding twenty pounds, in cases where the offender shall not have been convicted before a justice and fined in a sum of twenty pounds under this act; provided also, that any person having been so convicted, and having paid such sum of twenty pounds, may plead the same in bar to any action or suit, for any penalty exceeding twenty pounds, and not exceeding one hundred pounds on account of the same offence, for which he shall have been so convicted: provided also, that if different proceedings shall be had or taken against the same person for the same offence, in any of the modes aforesaid, and any question shall arise concerning the priority of such proceedings,

Penalty on witnesses neglecting to attend, or refusing to give evidence, *5l.*

Penalties above 20l. may be recovered as under former acts, if offender is not punished under this act.

then and in such case the proceeding under which the party complained of, shall have been first duly served with summons or other process, and which shall be afterwards proceeded on without delay, by the party informing or prosecuting, shall be considered as entitled to, and shall have priority over any other proceeding for the same offence, and shall accordingly vest the right to the penalty duly sought thereby.

Penalty on justices neglecting to carry this or any stamp-act into execution, 50l.

LIX. And be it further enacted, That if any justice of the peace or magistrate in *Ireland* shall neglect or refuse in any instance to carry into execution this act or the said recited acts or any of them, or any act or acts in force in *Ireland*, relating to the duties under the management of the commissioners of stamps, upon a proper application made to him, such justice of the peace or magistrate shall forfeit the sum of fifty pounds *British* currency for every such neglect or refusal, to be recovered by action of debt, bill, plaint, or information, in any court of record in *Ireland*, by the person who shall have made such application, in which no essoign, protection, wager of law, nor more than one imparlance shall be allowed; the money recovered by such action to be applied as to one-half thereof to the use of the person suing for the same, and the other half to be paid to the minister, rector, or churchwarden of the parish, wherein such justice of the peace or magistrate shall reside, for the use of the poor therein.

For compelling justices, &c. to pay over his Majesty's share of penalties.

LX. And be it further enacted, That such part, share and proportion as shall be payable to his Majesty, his heirs and successors, of, from, or out of any penalty, forfeiture, or fine, payable or recoverable under this act, or under any act or acts in force in *Ireland*, relating to the duties under the management of the commissioners of stamps, shall, within one month after the same shall be levied or received, be paid by the justice of the peace or other person by whom the same shall have been so levied or received, to the distributor of stamps residing nearest to such justice of the peace, and the said distributor shall at his next payment pay over the same to the receiver-general of stamp-duties, and shall duly account for the same in the next account which he shall furnish to the commissioners of stamp-duties; and if any such justice of the peace or other person, or such distributor of stamps, shall neglect or omit to pay over or account for the same respectively, they shall respectively for every such offence forfeit the sum of fifty pounds.

Penalties may be mitigated by Stamp-Office under order of the Treasury of *Ireland*.

LXI. And be it further enacted, That it shall and may be lawful for the said commissioners for managing the stamp-duties, by order of the commissioners for executing the office of lord high-treasurer of *Ireland*, to mitigate any fine, penalty, or forfeiture, under this act, or the said recited acts, or any of them, or under any act or acts in force in *Ireland*, relating to duties under the management of the commissioners of stamps; any thing in this act or the said recited acts, or any of them, to the contrary notwithstanding.

LXII. And



LXII. And be it further enacted, That this act may be altered, amended or repealed, by any act or acts to be made in this present session of parliament.

SCHEDULES to which this Act refers.

Schedule (A.)

For and upon every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed any of the following articles, or any part thereof, the respective duties following, viz.

	DUTY.		
	£.	s.	d.
I.—Patents, Grants, and Admissions, of or to dignities, offices, benefits, or degrees; and exemplifications and certificates thereof.			
Any grant or letters-patent, under the great seal of Ireland, of any honour, dignity, promotion, franchise, liberty, or privilege, to any person or persons, bodies politick or corporate, or exemplification of the same, not hereby charged with a specifick duty (commissions of rebellion in process always excepted)	-	-	20 0 0
Any patent for an archbishoprick	-	-	100 0 0
Any patent for a dukedom	-	-	200 0 0
Any patent for a marquissate	-	-	200 0 0
Any patent for an earldom	-	-	200 0 0
Any patent for a viscount	-	-	150 0 0
Any patent for a bishoprick	-	-	50 0 0
Any patent for a barony	-	-	100 0 0
Any patent for a baronetage	-	-	50 0 0
Any presentation or donation which shall pass the great seal of Ireland, or upon which any collation shall be made by any archbishop or bishop, or any presentation or donation to be made by any patron whatsoever, of or to any benefice, dignity, or spiritual or ecclesiastical promotion whatsoever, of the yearly value of one hundred pounds	-	-	5 0 0
And for every one hundred pounds of the yearly value thereof exceeding the first one hundred pounds a year, a further duty of	-	-	5 0 0
The value to be ascertained by certificate of the archbishop, bishop, or vicar-general, of the diocese: provided always, that two or more benefices, episcopally united, shall be deemed one benefice only.			

Schedule (A.)—*continued.*

Patents, Grants, and Admissions, *continued.*

DUTY.  
£. s. d.

Any institution that shall pass the seal of any archbishop, bishop, chancellor, or other ordinary, or ecclesiastical court; provided that an institution to two or more benefices episcopally united shall be considered as an institution to a single benefice -	2	0	0
Any dispensation to hold two ecclesiastical dignities or benefices, or both a dignity and a benefice; or any other dispensation or faculty from the lord archbishop of Armagh, or master of the faculties for the time being - - - - -	25	0	0
Any grant from his Majesty, his heirs and successors, which shall pass the great seal of Ireland, of any sum of money;			
exceeding £. 50, and not exceeding £. 100 -	4	0	0
£. 100, - - - - - £. 200 -	20	0	0
And for every £. 100 exceeding £. 200, a further duty of - - - - -	5	0	0
Any such grant of any annuity, pension, office, or employment, which shall be of the value of two hundred pounds per annum - - - - -	20	0	0
And for every one hundred pounds per annum exceeding two hundred pounds per annum, a further duty of - - - - -	5	0	0
Provided that no duty shall be charged upon, or in respect of, more than one skin or piece of vellum or parchment, on which such last mentioned grant may be ingrossed, printed, or written.			
Any grant of an escheatorship - - - - -	20	0	0
Any grant of any land in fee, lease for years, or other grant or profit not herein particularly charged, that shall pass the great seal of the Exchequer (custodian leases excepted) - - - - -	3	0	0
Any pardon or remission (except the pardons passed in formâ pauperis) of or for any crime or offence, or of any money or forfeiture whatsoever; or any warrant or reprieve or relaxation from any fines, corporal punishment, or any other forfeitures -	4	0	0
Any admission of any fellow of the College of Physicians - - - - -	16	0	0
Any admission of any student into the society of King's Inns - - - - -	20	0	0
Any admission of any barrister into the Inns of Court	20	0	0
Any admission of any clerk, advocate, proctor, attorney, solicitor, or other officer or officers, in any court whatsoever, (except such officer be an annual officer in any corporation or inferior court, whose office is under the value of ten pounds a year in salary, fees, and other perquisites) -	20	0	0
			Any

Schedule (A.)—*continued.*

DUTY.  
£. s. d.

Admissions, *continued.*

Any certificate to be taken out by any attorney or solicitor, proctor, agent, or procurator, (previous to his commencing or defending any suit or prosecution,) of his admission, enrollment, or register, in any of his Majesty's courts in Dublin, or in any ecclesiastical court, or in any court of admiralty in Ireland, or in any other court in Ireland holding pleas, where the debt or damage doth amount to 40s. or more, or the thing in demand is of that value;

If such attorney or solicitor, proctor, agent, or procurator, has not been admitted for three years, yearly - - - -

1 0 0

If such attorney or solicitor, proctor, agent, or procurator, has been admitted for three years, or more, yearly - - - -

3 0 0

Any entry, minute, or memorandum, of the admission of any person into any corporation or company, who shall be so admitted in respect of his birth, apprenticeship, or marriage, entered or made in the court-book, roll, or record, of any such corporation or company - - - -

0 10 0

Any entry, minute, or memorandum, of the admission of any other person into any corporation or company - - - -

1 0 0

II.—Indentures, Bonds, and other Deeds, and Instruments; and Exemplifications, Inrollments, Memorials, or Registries thereof.

Any indenture, lease, release, or deed, not otherwise charged: (except indentures of apprenticeship where no apprentice-fee shall be given; or, if any be given, where such apprentice-fee shall not exceed the sum of ten pounds; and also, except indentures for binding apprentice poor parish-children, or other children supported by publick charities or voluntary contributions:)

If such indenture, lease, release, or deed, shall contain less than thirty sheets - - - -

0 10 0

If such indenture, lease, release, or deed, shall contain thirty sheets or more, then, for every entire quantity of fifteen sheets over and above the first fifteen sheets, an additional duty of - - - -

0 5 0

Any indenture or other deed, and every article or contract, whereby any person shall become bound to serve as an apprentice or clerk to an attorney or

solicitor,

Schedule (A.)—continued.

DUTY.

Indentures, Bonds, and other Deeds, &c. continued.		£.	s.	d.
solicitor, in order to his admission as an attorney or solicitor in any of his Majesty's courts in Ireland, on each part of such indentures, deeds, articles, or contracts - - - - -				
		43	0	0
And further on each part of such indentures, deeds, articles, or contracts - - - - -				
		7	0	0
Any indenture or other deed, for binding an apprentice to a notary publick, on each part of such indentures - - - - -				
		5	0	0
Any other indenture of apprenticeship where the sum or value given, paid, contracted or agreed for, with or in relation to such apprentice, shall exceed ten pounds and shall not exceed twenty pounds - - -				
		0	5	0
Where such sum or value shall exceed				
	£.20 and shall not exceed £.50 - - - - -	0	10	0
	50 - - - - -	1	0	0
	100 - - - - -	2	0	0
	200 - - - - -	3	0	0
	300 - - - - -	6	0	0
	400 - - - - -	9	0	0

And where such sum or value shall exceed the sum of five hundred pounds, for every one hundred pounds of such excess, a duty of - 3 0 0

Any indenture, lease, release, or deed, for setting or demising lands, tenements, or hereditaments in Ireland, for any term not exceeding three lives, or thirty-one years;

Where the annual amount of the rent reserved (any penal rent, or any increase of reserved rent in the nature of a penal rent, not being included in such amount) shall not exceed five pounds, or the fine or consideration for the same shall not exceed twenty pounds - 0 2 6

Where the Amount	Of such Rent.		Of such Fine or Consideration			
	shall exceed	and shall not exceed	shall exceed	and shall not exceed		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
	5 0 0	10 0 0	20 0 0	100 0 0	0	5 0
	10 0 0	20 0 0	100 0 0	150 0 0	0	10 0
	20 0 0	50 0 0	150 0 0	250 0 0	0	15 0
	50 0 0	100 0 0	250 0 0	500 0 0	1	0 0
	100 0 0	150 0 0	500 0 0	750 0 0	1	10 0
	150 0 0	200 0 0	750 0 0	1,000 0 0	2	0 0
	200 0 0	250 0 0	1,000 0 0	1,250 0 0	2	10 0
	250 0 0	300 0 0	1,250 0 0	1,500 0 0	3	0 0
	300 0 0	350 0 0	1,500 0 0	1,750 0 0	3	10 0
	350 0 0	400 0 0	1,750 0 0	2,000 0 0	4	0 0

And

Schedule (A.)—continued.

DUTY.

Indentures, Bonds, and other Deeds, &c. continued. £. s. d.

And where the annual amount of such rent reserved shall exceed the sum of four hundred pounds, or such fine or consideration shall exceed the sum of two thousand pounds, then for every one hundred pounds of the whole amount of such rent, or for every five hundred pounds of such fine or consideration, a duty of - - - - - 2 0 0

And on any indenture, lease, release, or deed, for setting or demising lands, tenements, or hereditaments in Ireland, for any term exceeding three lives, or thirty-one years, a duty in the whole equal to double the amount of the foregoing duties, on any indenture, lease, release, or deed, respectively.

And in case such indenture, lease, release, or deed, shall be executed by virtue of any letter of attorney, for that purpose, then for every five pounds of the annual amount of such reserved rent, or for every twenty-five pounds of fine or consideration, a further duty in all cases of - - - - - 0 1 0

And if such indenture, lease, release, or deed, shall contain thirty sheets, or more, then for every entire quantity of fifteen sheets, over and above the first fifteen sheets, a further duty in all cases of - - - - - 0 5 0

Any letter of attorney empowering any person to receive rents in Ireland - - - - - 5 0 0

Any letter of attorney empowering any person to execute any lease or leases of lands in Ireland,

Where the annual amount of the rent reserved in such lease or leases (any penal rent or any increase of reserved rent in the nature of a penal rent not being included in such amount) shall not exceed five pounds, or the fine or consideration for the same shall not exceed twenty pounds - - - - - 2 0 0

And where the amount of such rent reserved shall exceed the sum of five pounds, or such fine or consideration shall exceed the sum of twenty pounds - - - - - 10 0 0

Any recognizance conditioned for the payment of money, or performance of covenants or agreements, statute-staple, or statute-merchant, or entry of record, in any court or office, except recognizances taken before any justice or justices of the peace, and recognizances on an appeal from any

decree

Schedule (A.)—*continued.*

		DUTY.		
Indentures, Bonds, and other Deeds, &c. <i>continued.</i>		£. s. d.		
decree or dismiss made or pronounced by any assistant barrister in their respective counties, or by the recorder of the city of Dublin - - -		0 5 0		
Any contract, bond, or other obligatory instrument, conditioned for the payment of any principal sum ;				
Not exceeding £.100 - - - - -		0 5 0		
Exceeding 100 and not exceeding £.300 -		0 10 0		
300 - - - - - 500 -		1 0 0		
500 - - - - - 1,000 -		1 10 0		
1,000 - - - - - 2,000 -		2 0 0		
2,000 - - - - - 3,000 -		3 0 0		
3,000 - - - - - 5,000 -		4 0 0		
Where such principal sum shall exceed 5,000 -		5 0 0		
Any bond commonly called a mortgage bond, or bond given as a collateral security for or in respect of any mortgage - - - - -		0 2 6		
Any other bond not herein-before charged - - -		0 2 6		
Any deed or other instrument, for the security, by way of mortgage, of any sum of money lent on any estate or property whatsoever, or for the sale or conveyance of any estate or property whatsoever, whether real or personal, and of whatever tenure or description ;				
Where the amount of the money lent, or of the consideration paid shall not exceed one hundred pounds - - - - -		0 15 0		
Where the amount of such money shall exceed	£.100	and shall not exceed	£.300	1 0 0
	300		500	1 10 0
	500		1,000	2 0 0
	1,000		2,000	2 10 0
	2,000		3,000	4 0 0
	3,000		4,000	6 0 0
	4,000		5,000	8 0 0
	5,000		10,000	10 0 0
	10,000		15,000	12 0 0
	15,000		20,000	15 0 0
Where the amount of such money shall exceed £.20,000 - - - - -		20 0 0		
And if such deed or instrument shall contain thirty sheets or more, then,				
For every entire quantity of fifteen sheets, over and above the first fifteen sheets - -		0 5 0		
Any award under hand and seal, or under hand only, made in Ireland, and whether the same shall or shall not be inrolled of record in, or made a rule of any court ;				
If such award shall contain less than thirty sheets - - - - -		0 10 0		

And

Schedule (A).—*continued.*Indentures, Bonds, and other Deeds, &c. *continued.*DUTY.  
£. s. d.

And if such award shall contain thirty sheets or more, then,

For every entire quantity of fifteen sheets  
(over and above the first fifteen sheets)  
a further duty of - - - - -

0 5 5

Any agreement made in Ireland, under hand only,  
where the matter thereof shall be of the value of  
twenty pounds or upwards, whether the same  
shall be only the evidence of a contract, or obli-  
gatory upon the parties from its being a written  
instrument - - - - -

0 10 0

Any exemplification, of what nature soever, that  
shall pass the seal of any court, not hereby other-  
wise charged - - - - -

0 15 0

Any conveyance, surrender of grants or offices,  
release, or other deed whatsoever, which shall be  
enrolled of record, in any of the courts of the city  
of Dublin, or in any court of record whatsoever  
(except assignments of judgements) - - - - -

1 0 0

Any memorial of any deed, conveyance, will, or devise,  
which shall be registered in the publick office for  
registering such memorials, or shall be entered in  
any of the courts of record in Ireland (except  
memorials of demises, and except memorials of  
assignments of judgements) - - - - -

0 10 0

Any memorial of any demise or of any agreement  
to demise - - - - -

0 2 6

Any entry of the memorial of the assignment of any  
judgement made and entered upon the rolls of any  
court of record by any officer or officers thereof,  
under the provisions of an act made in Ireland in  
the 9th year of his late majesty King George II.  
for the more effectual assignments of judgements,  
or of any act for amending the same ;Where the penalty of such judgement so as-  
signed shall not exceed one hundred pounds

0 5 0

And where the penalty of such judgement so  
assigned shall exceed one hundred pounds -

0 10 0

III.—Writs, or Processes, Pleadings, Judgements,  
Appeals, and Executions, in Suits, Actions, or  
Proceedings at Law, or in Equity.

Any writ of covenant for levying a fine - - -

1 0 0

Any writ of entry for suffering a common recovery

1 0 0

Any petition in any of the superior courts of law or  
equity - - - - -

0 2 6

Any original writ, subpcena, writ of habeas corpus,  
writ of capias, quo minus, writ of dedimus po-  
testatem, to take answers, examine witnesses, or

appoint

Schedule (A.)—*continued.*

DUTY.

Writs, or Processes, &c. *continued.*

£. s. d.

appoint guardians, or any other writ whatsoever, or any other process or mandate that shall issue out of, or pass the seal of, any of the courts in Dublin, or any other court whatsoever in Ireland holding plea, where the debt or damage doth amount to forty shillings or above, or the thing in demand is of that value - - - - -	0	1	0
Any entry of any action in the mayor's or sheriff's courts in the city of Dublin, and in courts of all corporations, and in all other courts whatsoever, out of which no writ, process, or mandate issued, holding plea, where the debt or damage doth amount to forty shillings or above - - -	0	1	0
Any warrant to any attorney or solicitor to appear for any plaintiff or defendant in any action or suit at law or in equity, and to prosecute or defend such action or suit, or to confess judgement thereon -	0	2	0
Any entry of any appearance to be entered in the court of Chancery, or in the equity-side of the court of Exchequer, by any six clerk, attorney, or solicitor for each and every defendant named in such entry - - - - -	0	1	0
Any special bail to be taken in any of the courts in Dublin, or before any of the judges of the said courts, or in any court whatsoever - - -	0	1	0
Any common bail to be filed in any court whatsoever, and any appearance that shall be made on such bail - - - - -	0	1	0
Any declaration, plea, replication, rejoinder, demurrer, or other pleading in any court of law - -	0	2	0
Any declaration, bill, answer, demurrer, or plea at law or in equity, filed by, or on behalf of, any attorney or solicitor who shall sue or be sued as an attorney or solicitor in his own proper person -	0	2	0
Any copy of any declaration, plea, replication, rejoinder, demurrer or other pleading, in any court of law, or any copy of any record, to be furnished to the twelve judges, for the hearing of causes in error in the court of Exchequer-chamber, for every sheet thereof - - - - -	0	0	3
Any bill, answer, replication, rejoinder, interrogatories, depositions taken by commissioners, or any pleadings whatsoever in the courts of Chancery or Exchequer (except exceptions to answers filed in the said courts) for every skin thereof - -	0	4	0
Any exception to any answer filed in any court of equity in Ireland, to be charged upon each exception, whether joined with any other or others on the same sheet or piece of vellum, parchment, or paper, or not - - - - -	0	2	6

And



Schedule (A.)—*continued.*Writs, or Processes, &c. *continued.*

	DUTY.		
	£.	s.	d.
And for every ninety words which each and every exception shall contain over and above the first ninety words, a further duty of -	0	1	6
And upon each and every exception over and above the first ten exceptions, a further duty of - - - - -	0	4	0
And for every ninety words which each and every such exception shall contain over and above the first ninety words, a further duty of	0	2	6
Any depositions taken in the court of Chancery or court of Exchequer, except the paper drafts of such depositions taken by virtue of any commission before they are engrossed, and which are not herein-before charged - - - - -	0	0	3
Any copy of any bill, answer, plea, demurrer, replication, rejoinder, interrogatory, deposition, or other proceeding whatsoever, taken in the court of Chancery or court of Exchequer, or in any court of equity, for every sheet thereof - -	0	0	3
Except always all proceedings in any court martial, or in any suit in any of the courts aforesaid which shall be sued, prosecuted, or had, by any person admitted to sue or defend therein in formà pauperis.			
Any affidavit not hereby otherwise charged (except such affidavits as shall be taken before the officers of his Majesty's customs or excise; affidavits relating to criminal prosecutions, affidavits made for the purpose of registering freeholds; and all affidavits to be made before any justice or justices of the peace, or before a magistrate of any corporation acting as a justice of the peace, unless hereby otherwise charged; and except affidavits to be taken before a magistrate acting in any court of conscience or summary jurisdiction, or before any judge of assize or commission of oyer and terminer relative to prosecutions or trials on indictments or to civil bills; and except affidavits made in pursuance of any act relative to the hempen or linen manufactures, or to the payment of corn-premiums, or before the Dublin Society; and except affidavits or affirmations directed to be made before one or more of the commissioners for managing stamp-duties, or before a commissioner for taking affidavits with respect to the regulations or management of the said duties) -	0.	1	6
Any copy of any such affidavit which shall be read in any court whatsoever, for every sheet thereof	0	0	2
Any affidavit made in pursuance of any law for amending			

Schedule (A.)—*continued.*

	DUTY.
	£. s. d.
Writs, or Processes, &c. <i>continued.</i>	
amending or repairing publick roads, or made before the trustees of any turnpike relative to the roads or tolls of such turnpike, or made for the purpose of grounding thereon any presentment of any grand jury, or for raising money for repair of roads or any other publick purpose, or for accounting for any publick money, or discharging queries on presentments - - - - -	0 2 0
Any commission for taking affidavits, that shall be issued from any court - - - - -	1 5 0
Any rule or order (except in causes prosecuted upon indictments or presentments) made or given in any of the courts of King's Bench, Common Pleas, Chancery, or Exchequer in Dublin, either courts of law or equity, or by any judge of such courts respectively - - - - -	0 1 0
Any copy of any such rule or order, or any copy of any other record or proceedings in any of the said courts in Dublin, not hereby otherwise charged, for every sheet thereof - - - - -	0 1 0
Any record of nisi prius or postea - - - - -	0 10 0
Any judgement which shall be signed by the master of any office, or his deputy or secondary, or by any prothonotary, or his secondary, deputy, or clerk, or any other officer belonging to any of the courts in the city of Dublin who have power, or usually do or shall sign judgements ;	
For any sum under one hundred pounds - - - - -	0 5 0
For one hundred pounds, and not exceeding two hundred pounds - - - - -	0 10 0
And for every one hundred pounds exceeding the sum of two hundred pounds, a further duty of - - - - -	0 0 6
Any warrant to any attorney to satisfy a judgement entered of record in the courts of King's Bench, Common Pleas, or Exchequer in Dublin - - - - -	0 2 0
Any decree or dismissal made by or in the court of Chancery, for every sheet thereof - - - - -	0 1 6
Any decree or dismissal made by or in the court of Exchequer, for every sheet thereof - - - - -	0 4 0
Any exemplification of a decree of the court of Chancery under the great seal - - - - -	0 12 6
Any writ of error, or certiorari, and any appeal (except from the court of admiralty, or prerogative court, or any archiepiscopal court) - - - - -	0 10 0
Any summons or process whereby the defendant or defendants shall be required to appear or answer the plaintiffs' bills; or to appear before any recorder, assistant barrister, seneschal or steward	

of

Schedule (A.)—*continued.*

	DUTY.		
	£.	s.	d.
Writs, or Processes, &c. <i>continued.</i>			
of a manor court, or other judge or officer, in any proceeding, in a summary way, by civil bill -	0	1	2
Any copy of any such summons - - - -	0	0	2
Any decree to be made or pronounced by any assistant barrister at the sessions of the peace, or adjournments thereof, or by any judge of assize, in causes heard by civil bill ;			
Where the sum decreed			
Shall be under five pounds - - - -	0	2	0
Shall amount to five pounds and shall not amount to ten pounds - - - -	0	4	6
Shall amount to ten pounds or upwards -	0	7	6
Any dismiss made or pronounced by any assistant barrister or judge of assize - - - -	0	4	0
Any removal of a decree or dismiss on any proceeding by civil bill, whether such decree or dismiss shall have been made or pronounced by any assistant barrister or judge of assize - - - -	0	1	6
Any recognizance on an appeal from any decree or dismiss made or pronounced by any assistant barrister, or judge of assize - - - -	0	2	6
Any decree or dismiss made or pronounced by the seneschal or steward of any manor court in any proceeding by civil bill - - - -	0	1	6
Any citation or monition made in the prerogative court, or in any ecclesiastical court ; or any libel or allegation, deposition, answer, sentence, or decree ; or any inventory exhibited in the prerogative court, or in any ecclesiastical court, or the court of admiralty, or any copies of them respectively (except in suits for the recovery of seamen's wages), for every sheet thereof - - - -	0	1	0
Any warrant, monition, or personal decree, in the court of admiralty (except in suits for the recovery of seamen's wages) - - - -	0	7	6
Any sentence that shall be given in the court of admiralty, or any attachment (except in suits for the recovery of seamen's wages) that shall be made out of the said court of admiralty, or any relaxation of any such attachment - - - -	0	10	0
Any commission issued out of any ecclesiastical court not herein-before particularly charged - -	0	7	6
Any appeal from the court of admiralty or prerogative court, or any archiepiscopal court - -	10	0	0
Any custodiam, under the seal of the exchequer, grounded on an outlawry in any civil action -	0	5	0

Schedule (A.)—*continued.*IV.—Probates and Administrations, and Receipts  
for Legacies.

Any probate of a will, or letters of administration for any estate;		DUTY.
£.		£. s. d.
30	} and under the value of }	0 10 0
100		1 10 0
200		2 0 0
300		3 0 0
400		4 0 0
500		5 0 0
600		6 0 0
700		7 0 0
800		8 0 0
900		9 0 0
1,000		15 0 0
1,500		20 0 0
2,000		35 0 0
3,500		60 0 0
5,000		75 0 0
7,500		90 0 0
10,000		110 0 0
12,500		135 0 0
15,000		160 0 0
17,500		185 0 0
20,000		210 0 0
25,000		260 0 0
30,000		310 0 0
35,000		360 0 0
40,000		410 0 0
45,000		460 0 0
50,000		550 0 0
60,000		650 0 0
70,000		750 0 0
80,000		850 0 0
90,000	950 0 0	
100,000	1,200 0 0	
125,000	1,400 0 0	
150,000	1,600 0 0	
175,000	2,000 0 0	
200,000	2,500 0 0	
250,000	3,000 0 0	
300,000	3,500 0 0	
350,000	4,000 0 0	
400,000	5,000 0 0	
500,000 and upwards	6,000 0 0	

Except always the probate of any will, or letters  
of administration of the goods, chattels, and  
effects of any common seaman, marine, or

soldier,

Schedule (A.)—*continued.*Receipts for Legacies *continued.*DUTY.  
£. s. d.

<p>soldier, who shall be slain or die in the service of his Majesty, his heirs or successors.</p> <p>Any copy of any will attested by the proper officer of any ecclesiastical court, for every sheet thereof</p> <p>Any receipt or discharge for any legacy, specifick or pecuniary, or of any other description, of the amount or value of twenty pounds or more, given by any will or testamentary instrument, and charged upon or given out of any real or personal estate, or monies arising from the sale of any real estate directed to be sold by any will or testamentary instrument: or for the clear residue, or for any part of the clear residue, of the personal estate of any person dying testate or intestate; or for the clear residue, or for any part of the clear residue, devised to any person or persons, of any monies arising, or that may arise, by the sale of any real estate directed to be sold, by any will or testamentary instrument; if the person dying shall leave any personal estate, or any real estate or estates, so directed to be sold, of the clear value of one hundred pounds or upwards in the whole, after deducting debts, funeral expences, and other charges, and legacies (if any):</p>	<p>0 0 9</p>
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For every one hundred pounds of the value of any such legacy or residue, or any part of residue, and for every fractional part of one hundred pounds, beyond any sum or progressive sums of one hundred pounds, the sums following; videlicet,

<p>If such legacy or residue, or part of residue, shall be given or pass to or for the benefit of a brother or sister of the deceased, or any descendant of such brother or sister - - - - -</p>	<p>1 5 0</p>
<p>If the same shall be given or pass to or for the benefit of a brother or sister of a father or mother of the deceased, or any descendant of such brother or sister - - - - -</p>	<p>2 0 0</p>
<p>If the same shall be given or pass to or for the benefit of a brother or sister of a grandfather or grandmother of the deceased, or any descendant of such brother or sister - - - - -</p>	<p>2 10 0</p>
<p>If the same shall be given or pass to or for the benefit of any person in any other degree of collateral consanguinity to the deceased than as above described, or to</p>	

or

Schedule (A.)—*continued.*Receipts for Legacies *continued.*

	DUTY.
	£. s. d.
or for the benefit of any stranger in blood to the deceased - - -	5 0 0
If any such legacy or residue, or part of residue, shall amount to the sum of five hundred pounds, or upwards, and shall be given or pass to or for the benefit of any child of the deceased, or any descendant of such child, then, for every one hundred pounds of the value thereof	0 10 0
Except in all cases any receipt or discharge for any legacy, or any residue, or any part of residue, of any real or personal estate, which shall be given or shall pass to or for the benefit of the husband or wife of the deceased.	
And except in all cases any receipt or discharge for any legacy, or any residue, or part of residue, of any real or personal estate, which shall be given or shall pass to or for the benefit of any of the Royal Family.	
<b>V.—Mercantile and Commercial Instruments.</b>	
[For the duty on Insurances, see Schedule (B.).]	
Any charter-party, passport, procuration, letter of attorney, warrant of attorney, (except warrants of attorney and letters of attorney otherwise charged), or any other notarial act, not otherwise charged -	0 4 0
Any bond on the exportation of goods, wares, and merchandize entitled to bounty, drawback, or allowance of duties - - - -	0 2 0
Any bill of lading which shall be signed for any goods exported - - - -	0 0 6
Any instrument entitling any person or persons exporting any goods, wares, or merchandize from Ireland to any drawback or bounty on exporting the same - - - -	0 0 6
Any policy of assurance or insurance, or any writing commonly so called, for insuring houses, furniture, goods, wares, or merchandize, or other property, from loss by fire - - - -	0 1 0
Any permit granted by any officer of his Majesty's revenue, or any distributor of stamps, or other person duly authorised to grant the same, relative to any exciseable or other goods, and also any certificate of any such permit required by law ;	
If the duties on the goods permitted thereby do not amount to the sum of fifteen pounds	0 0 6
If such duties amount to fifteen pounds or more. - - - -	0 1 0
	Any

Schedule (A.)—continued.

DUTY.

£. s. d.

Mercantile and Commercial Instruments continued.

Any bank note, or bank post-bill, which shall be issued for any sum less than fifty pounds by the governor and company of the bank of Ireland, or by any banker or bankers, who shall have registered his or their name or names, and firm, in manner directed by law;

Where the sum expressed therein shall not amount to five pounds	- - - -	0	0	1½
Shall amount to five pounds, and shall not amount to ten pounds	- - - -	0	0	3
— ten pounds, — fifty pounds	- - - -	0	0	4

Any foreign or inland bill of exchange, promissory note or other note, draft or order (except bank notes and bank post bills otherwise charged, and except promissory notes for any sum not exceeding two pounds ten shillings, passed on account of tythes, or for money lent by any society on charitable loans);

Where the sum expressed therein shall not exceed ten pounds

Where such sum shall exceed	{ £. 10 30 50 100 200 500 1,000	and shall not exceed	{ £. 30 50 100 200 500 1,000	-	0	0	3
				-	0	0	9
				-	0	1	0
				-	0	1	6
				-	0	3	0
				-	0	4	0
-	0	5	0				
-	0	7	0				

Any draft, or order in writing, for the payment of any sum of money, not exceeding ten pounds British currency, on demand, payable to bearer, or otherwise drawn upon any bank or banker, or person acting as a banker in Ireland, within ten miles of the place where such draft or order shall be actually drawn and issued, which shall be negotiated, or of which payment shall be required at any time after the expiration of two days from the date thereof

Any protest where the amount of the bill or note specified therein shall be less than fifty pounds

Where such amount shall be fifty pounds or upwards

Any receipt, or other discharge (not otherwise charged) given on the payment of any sum of money;

Amounting to two pounds and not amounting to twenty pounds

Twenty pounds and not exceeding fifty pounds

Exceeding fifty pounds

Schedule (A.)—*continued.*

DUTY.

Mercantile and Commercial Instruments *continued.* £. s. d.

Except receipts for drawbacks, or bounties, or for money paid into the bank of Ireland, or into the house of any banker, or for purchase of stock, or on the back of bills, notes, or deeds, or by any army or navy agents, or by officers, soldiers or sailors, or by officers of the Exchequer, for money received for his Majesty.

Any receipt, or other discharge, given by any officer of the revenue, on payment of money for or on account of any duty on dwelling-houses, in respect of hearths or windows, on coaches and other carriages, on horses, and on male servants;

If the sum paid shall, in the whole, amount to two pounds, and shall not amount to twenty pounds - - - - - 0 0 6

If the sum shall amount to twenty pounds, and shall not exceed fifty pounds - - - 0 1 0

And if the sum shall exceed fifty pounds - 0 2 6

The said duties on such last mentioned receipts to be paid by the person to whom such receipts shall be given by the officers of the revenue.

## VI.—Licences, and Game Certificates, and Deputations.

Any licence to keep a lottery office - - - 50 0 0

Any licence to any person to act as a notary public - - - - - 2 0 0

Any marriage licence to be issued from the court of prerogative - - - - - 0 10 0

Any licence to keep one or more printing-press or presses - - - - - 0 1 0

Any licence to any post-master, inn-keeper, or other person in Ireland, who shall let to hire any horse, for the purpose of travelling post by the mile, or from stage to stage - - - - - 1 0 0

Any licence to any person to deal in or retail stamps in Ireland; except persons being distributors of stamps, lawfully appointed by the commissioners for managing the stamp-duties in Ireland - - 0 10 0

Any licence to any person to manufacture hats, commonly called or known by the name of felt or wool, stuff or beaver hats, or any leather or japanned hats, in the cities of Dublin, Cork, Waterford, and Limerick, and town of Belfast - 1 10 0

In any other city, town, or borough, returning a member to serve in parliament - - - 1 0 0

In any other part of Ireland - - - - 0 10 0

Any licence to any person to utter or vend by retail any



## Schedule (A.)—continued.

DUTY.

£. s. d.

Licences *continued.*

any such hats in any city or town corporate in Ireland	1	0	0
In any other part of Ireland	0	5	0
Any licence to any person in Ireland to manufacture tobacco in any manner	8	0	0
And further for and upon every tobacco table exceeding one table, which any person manufacturing tobacco shall be licensed to keep	4	0	0
Any licence to any person in Ireland to deal in unmanufactured tobacco; except as a wholesale importer only	10	0	0
Any licence to any person to sell by retail, or otherwise deal in, coffee (except importers thereof, or persons licensed to sell tea or groceries); viz.			
In any city or town in Ireland sending a member or members to serve in parliament, or within two miles of the sessions-house or market-house thereof	1	0	0
In any part of Ireland not being a city or town as aforesaid	0	10	0
Any licence to any person in Ireland to manufacture candles or soap for sale; viz.			
In any city or town in Ireland sending a member or members to serve in parliament, or within two miles of the sessions-house or market-house thereof	4	0	0
In any part of Ireland not being a city or town as aforesaid	2	0	0
Any licence to any person to manufacture paper-hangings for sale	5	0	0
Any licence to any person to sell paper-hangings, not being a manufacturer thereof	1	0	0
Any licence to any person to keep a still or stills to rectify or compound spirits and strong waters, for every ten gallons which such still or stills is or are capable of containing	2	10	0
Any licence to any person to keep a mill or mills for making paper, for each mill	2	0	0
Any licence to any person to brew or make for sale any liquor called sweets or made wines	2	0	0
Any licence to any person to make metheglin or mead for sale	2	0	0
Any licence to any person to sell metheglin or mead by retail	1	0	0
Any licence to any person to make vinegar for sale	2	0	0
Any licence to any person to sell tea or groceries, including foreign grapes, foreign currants, raisins, and figs, by retail, viz.			
In the city of Dublin, or within the circular road surrounding the same, and in every city,			

Schedule (A.)—*continued.*Licences *continued.*

	DUTY.
	£. s. d.
town, and place, returning a member to serve in parliament, or within two miles of the sessions-house, or principal market-house, of any such city, town, or place - - -	3 0 0
In any other part of Ireland - - -	2 0 0
Any licence to any person to sell or make any gold or silver plate for sale - - -	2 0 0
Any licence to any person to keep a tan-yard, or tan-pit, or to tan leather for sale - - -	1 0 0
Any licence to any person to dress hides and skins in oil - - -	1 0 0
Any licence to any person to make vellum or parchment - - -	1 0 0
Any licence to any person to sell any kind of spirituous liquors, by retail, in the places following, viz.	
In the city of Dublin, or within the circular road surrounding the said city, and within the district of the metropolis - - -	40 0 0
Beyond the said circular road and wall of his Majesty's park the Phoenix, not more than two miles distant therefrom - - -	33 0 0
In every other place within the district of the excise-office of Dublin, beyond the circular road and wall of his Majesty's park the Phoenix, not distant more than five miles therefrom - - -	22 0 0
Within the city of Cork, and all places surrounded by the said city - - -	40 0 0
And within the rest of the county of the said city, or within one mile thereof - - -	33 0 0
Within the city of Waterford, and all places surrounded by the said city - - -	40 0 0
And within the rest of the county of the said city, or within one mile thereof - - -	33 0 0
In the city of Limerick, including that part thereof called Saint Francis's Abbey, and all places surrounded by the said city - - -	40 0 0
And within the rest of the county of the said city, or within one mile thereof - - -	33 0 0
Within the town of Belfast - - -	40 0 0
Within one mile thereof, or of the publick lamps therein - - -	33 0 0
Within the cities of Armagh, Londonderry, and Kilkenny, and the towns of Newry, Galway, Dundalk, Drogheda, and Clonmell - - -	22 0 0
In any other part of Ireland than those parts before described - - -	11 0 0
Any licence to any person to sell any kind of spirituous liquors in any place in Ireland, in quantities not less than two gallons, the like duty	

Schedule (A.)—*continued.*

DUTY.

£. s. d.

Licences *continued.*

duty as is payable in such place on a licence to sell spirituous liquors by retail.			
Any licence to any person to sell spirituous liquors, wine, beer, ale, or cyder, at any encampment of troops in Ireland, for one month - - -	1	0	0
And for every successive month - - -	1	0	0
Any licence to any factor, or other person selling home-made spirits, on commission or otherwise, in any place in Ireland, not being a licensed distiller or retailer of spirits, nor being otherwise licensed to sell spirits - - -	30	0	0
Any licence to any factor, or person selling foreign spirits on commission or otherwise, not being a licensed distiller or retailer of spirits, nor being otherwise licensed to sell spirits, nor being the importer of foreign spirits - - -	30	0	0
Any licence to any brazier or worker in brass, copper, tin, or other metal for making of stills, still-heads, and worms of stills - - -	1	0	0
Any licence to any person to keep a malthouse and make malt for sale; for each and every cistern or kiln, in each and every malthouse in his or her possession, in which such business shall be carried on in the places following, viz.			
In the city of Dublin, or within the circular road surrounding the said city, and within the district of the metropolis - - -	30	0	0
Beyond the said circular road and wall of his Majesty's park the Phoenix, not more than two miles distant therefrom - - -	20	0	0
In every other place within the district of the excise-office of Dublin beyond the circular road and wall of his Majesty's park the Phoenix, not distant more than five miles therefrom - - -	15	0	0
Within the city of Cork, and all places surrounded by the said city - - -	30	0	0
And within the rest of the county of the said city, or within one mile thereof - - -	20	0	0
Within the city of Waterford, and all places surrounded by the said city - - -	30	0	0
And within the rest of the county of the said city, or within one mile thereof - - -	20	0	0
In the city of Limerick, including that part thereof called Saint Francis's Abbey, and all places surrounded by the said city - - -	30	0	0
And within the rest of the county of the said city, or within one mile thereof - - -	20	0	0
In the town of Belfast - - -	30	0	0
Within			

Schedule (A.)—*continued.*

Licences <i>continued.</i>	DUTY.		
	£.	s.	d.
Within one mile thereof, or of the publick lamps therein	20	0	0
Within the cities of Armagh, Londonderry, and Kilkenny, and in any other place in Ireland, being a town corporate or borough returning any member to serve in parliament	20	0	0
In any other part of Ireland than those parts before described	15	0	0
Any licence to any person, not being a maltster or maker of malt, to sell malt on commission or otherwise	20	0	0
Any licence to any person in Ireland to brew strong beer or ale, or small beer for sale, for each and every brewhouse used by such person in the places following, viz.			
In the city of Dublin, or within the circular road surrounding the said city, and within the district of the metropolis, or beyond the said circular road and wall of his Majesty's park the Phoenix, not more than two miles distant therefrom	50	0	0
In every other place within the district of the excise-office of Dublin, beyond the circular road and wall of his Majesty's park the Phoenix, not distant more than five miles therefrom	30	0	0
Within the city of Cork, and all places surrounded by the said city	50	0	0
And within the rest of the county of the said city, or within one mile thereof	30	0	0
Within the city of Waterford, and all places surrounded by the said city	50	0	0
Within the rest of the county of the said city, or within one mile thereof	30	0	0
In the city of Limerick, including that part thereof called Saint Francis's Abbey, and all places surrounded by the said city	50	0	0
Within the rest of the county of the said city, or within one mile thereof	30	0	0
In the town of Belfast	50	0	0
Within one mile thereof, or of the publick lamps therein	30	0	0
Within the cities of Armagh, Londonderry, and Kilkenny, and in any other place in Ireland being a town corporate or borough returning any member to serve in parliament	25	0	0
In any other place in Ireland	20	0	0
Any licence to any person to keep a coffee-house	2	0	0
Any licence to any person to sell by auction within			

## Schedule (A.)—continued.

DUTY.

## Licences continued.

£. s. d.

within the district of the metropolis, or within six miles of the castle of Dublin, or within the city of Cork, and all places surrounded by the said city, and within the rest of the county of the said city, or within the city of Waterford, and all places surrounded by the said city, and within the rest of the county of the said city; and in the city of Limerick, including the part thereof called Saint Francis's Abbey, and all places surrounded by the said city, and within the rest of the county of the said city; and in the town of Belfast	-	-	-	-	-	10	0	0
In any other part of Ireland	-	-	-	-	-	5	0	0
Any licence to any person in Ireland to make glass bottles, and other vessels or utensils made of common bottle metal	-	-	-	-	-	1	0	0
Any licence to any hawker, pedlar, petty chapman, or other trading person, going from place to place in Ireland, and travelling either on foot or with horse, or other beast of burthen, or otherwise carrying to sell, or exposing to sale, any goods, wares, or merchandize; also to travelling tinkers, and casters of iron and metal, and to persons hawking about tea or coffee for sale	-	-	-	-	-	2	0	0
And further, for selling or exposing to sale any gold or silver plate	-	-	-	-	-	1	0	0
And further, for every horse, or other beast, bearing or drawing burthen which such person shall so travel with, or cause to be used for the purpose of carrying or drawing his, her, or their goods, wares, or merchandize	-	-	-	-	-	2	0	0
Any certificate to be granted by any distributor of stamps, under the provisions of an act made in the forty-third year of his present Majesty's reign, intitled, 'An act for granting to his Majesty certain duties upon certificates with respect to the killing of game in Ireland'	-	-	-	-	-	2	2	0
Any deputation or appointment of a game-keeper, granted to any person by a lord or lady of a manor or other person in Ireland	-	-	-	-	-	2	2	0
VII.—Newspapers, Almanacks, and Publications.								
Any paper, containing publick news, intelligence, or occurrences, not hereby otherwise charged	-	-	-	-	-	0	0	2
Any such paper, which shall be published once in every week, and not oftener	-	-	-	-	-	0	0	4
Any almanack or calendar for any one particular year, or for any time less than a year, which shall	-	-	-	-	-			

be

Schedule (A.)—continued.

Licences continued.

	DUTY.		
	£.	s.	d.
be printed on one side only of any one sheet or piece of paper, or other materials, and which shall not be printed so as to be afterwards separated in leaves, or bound as a book or pamphlet - - -	0	0	9
Any other almanack or calendar for any particular year, or for any time less than a year - - -	0	0	9
Any almanack or calendar made to serve for any longer time than a year, or for several years - - -	0	7	6
Any Dublin directory - - - - -	0	0	6
Any army list (except such as shall be published with the approbation of the lord lieutenant, or other chief governor or governors of Ireland for the time being) - - - - -	0	0	6
Any daily account, or daily bill of goods, imported into, or exported from, Ireland, or abstract thereof, included in any other publication, except such daily accounts, or bills of imports or exports, as shall be printed or published by any officer or officers, authorised to print the same by the lord lieutenant, or other chief governor or governors of Ireland for the time being, and pursuant to the said authority - - - - -	0	0	1
Any account, or bill of goods, imported into, or exported from, Ireland, printed or published weekly, monthly, or at any other time or times, as accounts, or abstracts of accounts, of such goods, for each day's account contained therein, except such accounts, or bills of imports or exports, as shall be printed or published by such officer or officers, as aforesaid - - - - -	0	0	1

Schedule (B.)

Articles not stamped on Vellum, Parchment, or Paper.

For and upon every japanned hat, made of wool, felt, stuff, beaver, or leather, or any mixture of them, or with any other substance, or substances, by whatever name such hat shall be called or distinguished, which shall be uttered, vended, or sold, by any person taking out a licence for uttering or vending hats by retail, - - - - -

If the price or value of such hat, including all the mountings, or other ornaments, except gold or silver lace, - - - - - shall not exceed the sum of 5s. Irish currency - - - - -

0 10 3  
If

Schedule (B.)—*continued.*

DUTY.

£. s. d.

If such price or value, shall exceed 5s. and shall not exceed 7s.			
Irish currency	-	-	0 0 6½
7s.	-	-	0 1 1
12s. and shall not amount to 18s.	-	-	0 2 2

If such price or value shall amount to 18s. or upwards	-	-	0 2 8½
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For every advertisement to be contained or published in any gazette, newspaper, journal, or daily accounts, to be published weekly, or oftener, or in any other printed paper, or pamphlet, dispersed or made publick yearly, monthly, or at any other interval of time, or in any handbill, containing more than one advertisement; and for every copy of any proclamation, order of council, or act of state, made by the lord lieutenant, or other chief governor or governors of Ireland for the time being, or the privy council of Ireland, which shall be contained or published in any gazette, newspaper, journal, or daily accounts, other than the Dublin gazette

0 1 0

And for every ten lines which every such advertisement, proclamation, order, or act of state shall contain, over and above the first ten lines (no such lines to exceed twenty ems of the letter called long primer, or two inches and three quarters of an inch), a further duty of

0 1 0

And if such advertisement shall be printed in lines exceeding such length as aforesaid, then a duty in all cases, equal to treble the amount of the foregoing duties.

For every pamphlet or paper not exceeding six sheets in octavo, or in a lesser page, and not exceeding twelve sheets in quarto, or twenty sheets in folio, for every sheet of any kind of paper contained in one printed copy or impression thereof, a duty of

0 2 0

The foregoing duty on advertisements and pamphlets does not extend to advertisements respecting hospitals, forms of prayer and thanksgiving, printed votes, and proceedings in parliament, school books, or books of devotion or piety.

For each and every day during any fair in Ireland, for which any person licensed to sell spirituous liquors, wine, beer, ale, or cyder, by retail, shall be duly authorised by a magistrate to sell such spirituous or other liquors in any hut, tent, or

booth,

## Schedule (B.)—continued.

DUTY.

	£.	s.	d.
booth, or in any street, road, or open place at such fair - - - - -	2	0	0

For any assurance or insurance, viz.

For any assurance or insurance of any ship or ships, goods or merchandize, or any other property or interest, whereon insurance may be lawfully made against loss in any voyage or voyages, or from the danger of, or other perils at sea; where the premium or consideration in the nature of a premium actually and *bonâ fide* paid or contracted for, shall not exceed the rate of twenty shillings per cent.

For any voyage to or from any port or place in the united kingdom of Great Britain and Ireland, or the islands of Guernsey, Jersey, Alderney, Sark, or Man, from or to any other place in the said Kingdom or Islands;

Where the sum insured shall amount to one hundred pounds, or any less sum - 0 1 3

And so progressively for every one hundred pounds so insured - - - 0 1 3

And where the sum insured shall exceed one hundred pounds, or any progressive sums of one hundred pounds each, by any fractional part of one hundred pounds, for such fractional part - 0 1 3

For any other voyage;

Where the sum insured shall amount to one hundred pounds; or any less sum - 0 2 6

And so progressively for every one hundred pounds so insured - - - 0 2 6

And where the sum insured shall exceed one hundred pounds, or any progressive sums of one hundred pounds each, by any fractional part of one hundred pounds for such fractional part - - - 0 2 6

And where the premium, or consideration in the nature of a premium, for such insurance, actually and *bonâ fide* paid or contracted for, shall exceed the rate of twenty shillings per cent, for any voyage, then a duty, in all cases, equal to double the amount of the foregoing duties.

Any assurance or insurance upon every sum of one hundred pounds, and so in proportion for any greater or less sum, that is or shall be insured by any person or persons in or by any policy of insurance for insuring houses, goods, furniture, warehouses, merchandize, or other property from loss by fire, yearly - - - - - 0 2 6

Schedule



## Schedule (C.)

## ALLOWANCES.

To any person who shall bring vellum, parchment, or paper to the head-office of the commissioners of stamps in Dublin, to be stamped, the duties whereof shall amount to twenty pounds or upwards (save and except vellum, parchment, and paper, to be stamped with any duty of fifty pounds or upwards in the foregoing Schedules mentioned; or to be stamped with any duty of eleven pounds or upwards in respect of any licences), after the rate of three pounds for every one hundred pounds, upon prompt payment of the said duty upon such vellum, parchment, or paper, so by them brought; and to any person or persons who shall buy any vellum, parchment, or paper; at the head-office for stamping the same, the duty whereof shall amount to the like sum of twenty pounds or upwards, save as aforesaid, the same allowance upon prompt payment.

To any shopkeeper or shopkeepers, dealer or dealers, or other person or persons who shall for his, her, or their own sole use purchase at the head-office of the commissioners of stamps in the city of Dublin any quantity of paper stamped for receipts, and shall at the time of purchasing such stamped paper write, or cause to be written or printed thereon, these words:—“ I [or we; *here inserting the name or names, or firm of the person or persons, for whose use such paper shall be intended to be used*] do hereby acknowledge that I [or we; *as the case may be*] have received \_\_\_\_\_,” an allowance thereon after the rate of fifteen pounds per centum, if the quantity so purchased at one time shall amount to the value of five pounds and not exceed fifteen pounds; and after the rate of twenty pounds per centum if the quantity so purchased at one time shall amount to fifteen pounds or upwards.

To stationers, or other persons, who shall purchase stamps for receipts to the amount, at one and the same time, of ten pounds, in consideration of their making no charge to the publick for the paper stamped for receipts, but actually and *bonâ fide* selling the same for the price of the stamp only, seven pounds ten shillings for every one hundred pounds of the amount of the duty on such stamps for receipts, and so in proportion for any greater or less sum, not under the sum of ten pounds; this allowance being over and above the allowance on the prompt payment of stamp-duties to the amount of twenty pounds or upwards.

## CAP. LXV.

*An act for granting to his Majesty, during the present war, and until the sixth day of April next after the ratification of a definitive treaty of peace, further additional rates and duties in Great Britain on the rates and duties on profits arising from property, professions, trades, and offices; and for repealing an act passed in the forty-fifth year of his present Majesty, for repealing certain parts of an act made in the forty-third year of his present Majesty, for granting a contribution on the profits arising from property, professions, trades and offices; and to consolidate and render more effectual the provisions for collecting the said duties.—[June 13, 1806.*

Most gracious Sovereign,

43 G. 3. c. 122. **W**HEREAS by an act passed in the forty-third year of his present Majesty's reign, intituled, *An act for granting to his Majesty, until the sixth day of May next after the ratification of a definitive treaty of peace, a contribution on the profits arising from property, professions, trades, and offices*, it was enacted, that during the term therein mentioned, there shall be raised, levied, collected and paid throughout *Great Britain*, the several duties and contributions contained in the Schedules of the said act, marked (A.) (B.) (C.) (D.) and (E.); which duties are as follows, (*videlicet* :)

## SCHEDULE (A.)

Duties by former act.

For all lands, tenements, hereditaments, or heritages there shall be charged throughout *Great Britain* in respect of the property thereof, for every twenty shillings of the annual value thereof, the sum of one shilling.

## SCHEDULE (B.)

For all dwelling-houses, lands, tenements, or hereditaments, in *England, Wales, and Berwick-upon-Tweed*, there shall be charged in respect of the occupation thereof, for every twenty shillings of the annual value thereof, the sum of nine-pence :

For all dwelling-houses, lands, tenements, or heritages in *Scotland*, there shall be charged in respect of the occupation thereof, for every twenty shillings of the annual value thereof, the sum of sixpence.

## SCHEDULE (C.)

Upon all profits arising from annuities, dividends, and shares of annuities, payable to any person or persons, bodies politick or corporate, companies or societies, whether corporate or not corporate, out of any publick revenue, there shall be charged for every twenty shillings of the annual amount thereof, the sum of one shilling without deduction.

Schedule

## SCHEDULE (D.)

Upon the annual profits or gains arising or accruing to any person or persons residing in *Great Britain*, from any kind of property whatever, whether situate in *Great Britain* or elsewhere, or from any profession, trade, or vocation, whether the same shall be respectively carried on in *Great Britain* or elsewhere; there shall be charged for every twenty shillings of the amount of such profits or gains the yearly sum of one shilling :

And upon the annual profits or gains arising or accruing to any person or persons whatever, whether subjects of his Majesty or not, although not resident within *Great Britain*, from any property whatever in *Great Britain*, or any profession, trade, employment or vocation exercised within *Great Britain*, there shall be charged for every twenty shillings of the amount of such profits or gains the yearly sum of one shilling.

## SCHEDULE (E.)

Upon every publick office or employment of profit, and upon every annuity, pension, or stipend, payable by his Majesty or out of the publick revenue of *Great Britain*, except annuities before charged to the duties in Schedule (C.) for every twenty shillings of the annual value thereof respectively there shall be charged the sum of one shilling.

And whereas by an act passed in the forty-fifth year of the reign of his present Majesty, an additional duty was granted of one-fourth part of the net amount of the duty charged by any assessment under and by virtue of the said first recited act ; We, your Majesty's most dutiful and loyal subjects, the commons of the united kingdom of *Great Britain* and *Ireland* in parliament assembled, towards raising the necessary supplies to defray your Majesty's publick expences, have freely and voluntarily resolved to give and grant unto your Majesty the additional duties hereinafter mentioned ; and do most humbly beseech your Majesty that it may be enacted ; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the fifth day of *April* one thousand eight hundred and six, there shall be charged, raised, levied, collected, and paid unto and for the use of his Majesty, his heirs and successors, during the term hereinafter limited, on the annual value and amount of profits of all property, professions, trades, and offices mentioned in the respective Schedules of the said first recited act, marked (A.) (C.) (D.) and (E.) after the rate of two shillings for every twenty shillings of such annual value or amount ; and on the annual value of all property mentioned in the Schedule marked (B.) of the said first recited act, if situate in *England*, *Wales*, or *Berwick-upon-Tweed*, after the rate of one shilling and sixpence for every

Act 45 Geo. 3.  
c. 15.

Commons have resolved to grant duties.

For charging duties on profits of property, professions, trades, and offices.

twenty

twenty shillings of such annual value, and if situate in *Scotland*, after the rate of one shilling for every twenty shillings of such annual value, including therein the rates and duties before recited; which rates and duties shall respectively be charged in one sum at the respective rates before mentioned.

For assessing and levying the duties.

Act 45 G. 3. c. 49. repealed.

Charging duties on fractional parts.

The duties in England to be assessed under Act 43 G. 3. c. 99. and in Scotland under act 43 G. 3. c. 150. and subsequent acts.

Powers of said acts to be applied to the respective parts of Great Britain.

II. *And whereas it is expedient that the said duties should be assessed, raised, levied, and paid under the provisions of this act; be it therefore enacted, That upon all assessments of the said duties to be made, for any year commencing after the fifth day of April one thousand eight hundred and six, the following rules, regulations, penalties, clauses, matters, and things, shall be observed, practised, and carried into execution; and all the powers, provisions, rules, regulations, clauses, matters, and things, contained in an act passed in the forty-fifth year of the reign of his present Majesty, intituled, An act to repeal certain parts of an act made in the forty-third year of his present Majesty, for granting a contribution on the profits arising from property, professions, trades, and offices, and to consolidate and render more effectual the provisions for collecting the said duties, shall respectively cease and determine; save and except always as to the deductions, exemptions, and abatements, which may be claimed from any assessment of the said recited duties, or any of them, made for any year before the period limited for the commencement of this act; and also save and except the penalties and forfeitures in the said act contained, and the provisions for recovery thereof.*

III. *And be it further enacted, That upon every fractional part of twenty shillings of the annual profits or gains aforesaid, the like proportion of duty, at the rate before directed, shall be charged; provided no rate or duty shall be charged of a lower denomination than one penny.*

IV. *And be it further enacted, That the said duties arising in England, Wales, and Berwick-upon-Tweed, shall be assessed, raised, levied, and collected, under the regulations of an act passed in the forty-third year of his present Majesty's reign, for consolidating certain of the provisions contained in any act or acts, relating to the duties under the management of the commissioners for the affairs of taxes, and for amending the same and other acts relating thereto, or for explaining and amending the same; and the said duties arising in Scotland shall be assessed, raised, levied, and collected, under the regulations of an act passed in the same session of parliament, for consolidating certain of the provisions contained in any act or acts relating to the duties under the management of the commissioners for the affairs of taxes, and for amending the said acts, so far as relate to Scotland; and other acts relating thereto, or for explaining and amending the same; and all and every the powers, authorities, methods, rules, directions, penalties, forfeitures, clauses, matters, and things contained in such acts (except where other provisions are made in this act) shall be severally and respectively duly observed, practised, and put in execution throughout the respective parts of Great Britain as aforesaid, as fully and effectually to all intents and purposes, as if the same powers, authorities, methods, rules, directions,*

directions, penalties, forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in the body of this act, and respectively applied to such parts of *Great Britain* as aforesaid; and all and every the regulations of such acts (except as aforesaid) shall be applied, construed, deemed, and taken to refer to this act in like manner, as if the same had been enacted therein; and the said several duties so levied, shall be under the direction and management of the commissioners for the affairs of taxes for the time being, appointed or to be appointed by his Majesty, his heirs or successors.

V. And be it further enacted, That the persons appointed commissioners for the general purposes of the said recited acts, and acting as such for the year immediately preceding the commencement of this act, shall and may, if willing so to do, continue to act as such commissioners, without any new or further appointment under this act; provided that the names of such commissioners be transmitted within two calendar months after the passing of this act to the office for taxes for the districts in *England*, and to the barons of the Exchequer in *Scotland* or comptroller of taxes there for *Scotland*.

Persons appointed commissioners for general purposes may continue to act as such.

VI. And whereas it is expedient to appoint commissioners for the general purposes of this act from and amongst the persons appointed commissioners for the execution of an act passed in the thirty-eighth year of the reign of his present Majesty, intituled, An act for granting an aid to his Majesty by a land-tax to be raised in *Great Britain*, for the service of the year one thousand seven hundred and ninety-eight, or from and amongst the persons appointed commissioners for the execution of the said act by any subsequent act of parliament passed or to be passed, to act in the execution of this act, so far as relates to the powers hereby vested in such commissioners; be it further enacted,

That the several persons appointed or to be appointed to be commissioners for putting in execution the said land-tax act in the respective parts of *Great Britain* therein mentioned, being respectively qualified to act as commissioners in the execution of the said land-tax act, shall meet at such place within each county, shire, or stewardry, and within each riding of *York*, and division of *Lincoln*, and within each city, borough, cinque-port, town, and place, for which they are respectively appointed commissioners of the said land-tax act, as shall have been the usual and common place of holding the general meetings of commissioners under the said land-tax act, (or if such general meetings shall not have been usually held in any such county, riding, division, shire, stewardry, city, borough, cinque-port, town, or place, then at the place where the quarter-sessions shall be usually held therein in the week after the close of Easter or next after Easter in every year); which meetings shall be convened by the respective sheriffs of counties in *England* and *Wales*, and by the respective sheriffs depute or substitute of counties or shires in *Scotland*, and by the respective chief magistrates of all boroughs, cinque-ports, towns, and places in *Great Britain*, whenever the same shall have been certified to them to be necessary by the commissioners for the affairs of taxes

Commissioners for the purposes of the act to be chosen from the commissioners of land-tax at a general meeting convened by sheriffs.

for

Manner of  
choosing  
acting com-  
missioners.

And for  
supplying  
vacancies.

In want of  
land-tax  
commis-  
sioners, other  
fit persons  
residing in the  
district may  
be named.

Or from  
adjoining  
districts.

for the respective districts or any of them in *England*, or by the barons of his Majesty's court of Exchequer for the respective districts or any of them in *Scotland*, and shall be held between the first day of *March* and the fifth day of *April* yearly in every year in *England*, and between the fifth day of *April* and the thirtieth day of *May* in *Scotland*, after such notice shall have been given to such officers accordingly; and at each such general meeting the said commissioners of land-tax, or the major part of them then present, shall choose and set down in writing the names of such of the commissioners appointed as aforesaid, who shall respectively be qualified as hereinafter is required, and who shall be fit and proper to act in the several hundreds, rapes, lathes, wapentakes, or wards, within the said counties, ridings, or shires, stewardries, or divisions; or in the several parishes or wards of the said cities, boroughs, cinque-ports, towns, and places within the same, observing always in forming such districts the same limits which shall have been settled for the districts under the said land-tax act; and the names of such persons who shall be so chosen shall be set down in the order in which the major part of the commissioners then present shall judge fit they should respectively be appointed commissioners in their respective districts; and any seven, or any less number than seven not being in any case less than three, of the persons so set down and in the order in which they shall be so set down in such list, shall be commissioners for the general purposes of this act, and of the duties granted as aforesaid, and they are hereby required to take upon themselves the execution of this act as aforesaid and of the said duties as such commissioners for general purposes; and any seven, or any less number than seven not being in any case less than three, of the persons so set down next in order to the list of names before mentioned, shall be commissioners to supply vacancies as the same may arise in the manner hereinafter mentioned: provided always, that if the commissioners appointed as herein is first mentioned shall not find amongst themselves and set down the names of seven persons to act and seven others to supply vacancies for each district within such county, riding, division, shire, stewardry, city, liberty, or place, it shall be lawful for them to appoint any person or persons residing within such district, who shall respectively be qualified as hereinafter is required, and who in their judgement shall be fit and proper persons to be commissioners for the purposes aforesaid, until the number of seven in each such list shall be completed, although such persons shall not have been appointed to act as commissioners in the execution of the said land-tax act: provided also, that if at such meeting the commissioners shall not find and set down fourteen persons of the descriptions before mentioned to act as commissioners and to supply vacancies in each such district, it shall be lawful for them to select such number of persons as shall be requisite from the persons acting in or for any adjoining or neighbouring district of the same county, riding, division, shire, stewardry, city, town, or place, in order that there shall be no failure in

in

in the execution of this act as aforesaid; and the names of such respective persons who shall have been so chosen as aforesaid for any district in *England*, shall be transmitted to the tax-office; and those so chosen for any district in *Scotland*, shall be transmitted to the comptroller of taxes there, in the order in which they shall have been set down in such lists: provided always, that where seven persons, qualified as hereinafter is required, shall be chosen to act as commissioners for any district as aforesaid, no other person shall interfere as a commissioner in the execution of this act so long as such seven persons shall continue to act, except in the districts hereinafter mentioned: provided also, that where any commissioner or commissioners appointed to execute the said act of the forty-third year of his present Majesty, for granting the said recited duties, and continuing to act in the execution of the said act, or to be appointed to act in the execution of this act, and acting, as such at and immediately before the time of holding such general meeting; shall signify to such meeting either personally or by writing his or their consent to continue to act as such commissioner or commissioners, then and in every such case, and so from time to time, the said commissioners of land-tax present at such meeting shall be confined at such meeting to the appointment of such and so many persons to be commissioners for the purposes of this act, or to supply vacancies, as shall be necessary to complete the number required by this act above the number so consenting to act as aforesaid: provided also, that such general meetings as aforesaid shall and may, for the present year, be holden at any time before the tenth day of *October* next after the passing of this act.

None other to act.

With powers to commissioners before appointed to continue to act.

Time of holding the first meeting.

VII. *And whereas the district of Bedlingtonshire, situate in the county of Northumberland near to Morpeth ward in the said county, is part of the county palatine of Durham, and has hitherto been charged, together with Chester ward in the said county to the great inconvenience of the inhabitants thereof; be it further enacted, That upon all assessments to be made under this act the said district of Bedlingtonshire shall be charged under this act as part of Morpeth ward in the said county of Northumberland, provided that any person or persons residing in the said district of Bedlingtonshire, being duly qualified according to this act, may act as a commissioner or commissioners, together with the commissioners chosen and acting for Morpeth ward aforesaid, in all matters and things relating to Bedlingtonshire.*

The district of Bedlingtonshire to be deemed part of Morpeth ward, in Northumberland.

VIII. *And be it further enacted, That if in any county, riding, or division, or any city, town, or place, any default shall happen in holding such general meeting for any year, then and in every such case the commissioners already appointed or to be appointed in manner before directed, and acting as such immediately before and at the time when such meeting ought to be held, shall and may continue to act as such commissioners without any new appointment; and it shall be lawful for them to supply any vacancies then existing, in such manner as they are hereby authorised to fill up vacancies.*

In default of holding a general meeting the commissioners may continue to act without further appointment.

How vacancies are to be supplied.

IX. And be it further enacted, That when any one or more of the commissioners for general purposes shall die or decline to act, or having begun to act shall decline to act any further therein, then and in every such case the remaining commissioners shall choose one or more of the person or persons on the list to supply vacancies, who shall be appointed the commissioner or commissioners in the place of the commissioner or commissioners so refusing or declining to act or dying, provided the person so to be appointed shall have been chosen to supply such vacancy in the same manner as the person so refusing or declining to act or dying; and the several commissioners of land-tax shall at such their general meetings, and the several persons hereinafter authorised to appoint commissioners for certain cities and towns herein mentioned, shall, on notice thereof from the clerk to the acting commissioners for the same cities and towns respectively as often as occasion shall require, select and add new names to the persons before chosen to supply vacancies, who shall respectively be a commissioner or commissioners for general purposes, as and when any such vacancy shall happen: provided always, that if the list for supplying vacancies to be made and renewed as aforesaid shall at any time be defective, so that the due number of commissioners cannot be supplied therefrom, the same shall be filled up and renewed from time to time by the acting commissioners for general purposes in the district where such failure shall have happened.

Within certain places additional commissioners may be chosen.

X. Provided always, and be it further enacted, That within and for each of the cities and towns hereinafter mentioned, *videlicet*; London, Bristol, Exeter, Hull, Newcastle-upon-Tyne, Norwich, Birmingham, Liverpool, Leeds, Manchester, King's Lynn, and Great Yarmouth, it shall be lawful for the persons hereinafter mentioned to choose commissioners, and persons to supply their vacancies, to act together with the persons chosen or appointed, or to be chosen as before directed; and that in and for the city of London, two commissioners and two to supply their vacancies shall be named by the mayor and aldermen of London out of eight persons, four of whom shall be aldermen, to be returned to them by the common council; two other commissioners and two to supply their vacancies by the governor and directors of the bank of England; one other commissioner and one other to supply his vacancy by each of the companies hereinafter mentioned; *videlicet*, the directors of the United Company of Merchants of England trading to the East Indies, the governor and directors of the South Sea Company, the governor and directors of the Royal Exchange Insurance Company, the governor and directors of the London Assurance Company, the directors for conducting and managing the affairs of the West India Dock Company, and the directors for conducting and managing the London Dock Company for the time being; and that it shall be lawful for the magistrates and justices of the peace acting in and for the city of Norwich to choose eight persons



persons to be commissioners, and eight persons to supply their vacancies, not more than four of the said eight commissioners, and not more than four of the said eight persons to supply their vacancies to be chosen from out of the said magistrates and justices, and the remaining four commissioners and four persons to supply their vacancies to be chosen from the inhabitants of the said city; and in and for each of the other cities and towns before mentioned, it shall be lawful for the magistrates and justices of the peace acting in and for the said city, or town, or the county, riding, or division, where the said city, or town is situate, to choose eight persons to be commissioners and eight persons to supply their vacancies as herein is mentioned; and the person so chosen by the land-tax commissioners as aforesaid, together with the other persons respectively chosen as herein is particularly directed, shall be commissioners for the purposes of this act, and to supply their vacancies as the same may arise within and for the several districts in which such cities and towns respectively shall be situate, or which shall be formed by such cities and towns respectively, and for such other places which have usually been assessed in the same district with such cities and towns respectively towards the aid by a land-tax; and the names of all persons so chosen as last aforesaid shall be returned to the commissioners for the affairs of taxes: provided always, that the persons already named by the respective corporations, companies, and persons aforesaid, in pursuance of the said recited acts, or any of them, and acting as commissioners at the time of passing of this act, shall continue to be commissioners for general purposes, so long as such persons are willing to act therein, without any new appointment.

XI. Provided also, and be it further enacted, That in case there shall not be a sufficient number of commissioners chosen or appointed for general purposes as aforesaid, or to supply vacancies, capable of acting according to the qualification required by this act, for any city, borough, town, or place, then and in every such case any person qualified to act for the county at large, or riding, shire, or stewardry, in which or adjoining which such city, borough, town, or place shall be situate, may be chosen to act as a commissioner for such city, borough, town, or place.

Where sufficient commissioners are not chosen for cities and towns, the commissioners for the county may be chosen.

XII. Provided always, and be it further enacted, That any person or persons residing in the county, riding, division, shire, stewardry, city, town, or place, where a commissioner or commissioners shall be wanting, and qualified as hereinafter mentioned, who shall be willing to act as a commissioner for general purposes as aforesaid in any district where a commissioner or commissioners shall be wanting, may be chosen in manner aforesaid to be such commissioner or commissioners, although such person or persons shall not have been appointed to act in the execution of the said land-tax act; any thing hereinbefore contained to the contrary notwithstanding.

Power to choose persons duly qualified, although not named in land-tax.

Commissioners of land-tax act to execute the act on neglect of commissioners;

XIII. And be it further enacted, That if in any district there shall be a neglect in appointing commissioners for general purposes as hereby is directed, or the commissioners so appointed shall neglect or refuse to act, or having begun to act shall decline to act farther therein, it shall be lawful for the commissioners appointed to execute the said land-tax act, being respectively qualified as directed by this act, and they and every of them not in any case exceeding the number of seven, on notice of such neglect and want of appointment by any inspector or surveyor of the said duties, duly authorised to give such notice, by writing under the hands of three or more of the commissioners for the affairs of taxes for the districts in *England*, and of two or more of the barons of his Majesty's exchequer of *Scotland*, for the districts in *Scotland*, shall and they are hereby strictly enjoined and required to take upon themselves the execution of this act, and to do and execute all matters and things which commissioners chosen in pursuance of this act are hereby required and empowered to do; and if in any district there shall be a want of such last mentioned commissioners, the commissioners of any adjoining district in the same county, riding, or division, shire, or stewartry, being respectively qualified as directed by this act, shall, on like notice aforesaid, execute this act as such commissioners by themselves, or in concurrence with any person or persons willing to act as commissioners of the district where this act shall require to be executed; and if the persons aforesaid to whom such notice shall have been given as aforesaid, shall not take upon themselves the execution of this act, then and in such case it shall be lawful for any two or more of the commissioners for special purposes, to be appointed under the authority of this act, to execute this act in such district in all matters and things hereby directed to be done by commissioners for general purposes: provided always, that where commissioners willing to act in each district shall not be returned to the tax-office in *England* and *Scotland* respectively as aforesaid, then and in such case it shall be lawful for the said commissioners for the affairs of taxes, and barons respectively, to cause such notices as aforesaid to be given to two or more of the persons on whom the right of executing this act shall devolve, in pursuance of the directions of this act before mentioned.

and commissioners for special purposes on neglect of land-tax commissioners.

Commissioners may appoint a clerk and assistant.

XIV. And be it further enacted, That the commissioners to be appointed for general purposes in manner aforesaid shall and may appoint a clerk, and assistant if necessary, for the duties to be assessed by them in each district, who shall execute their office according to the regulations of this act and the acts herein mentioned respectively.

Qualification of commissioners for counties in *England*.

XV. And be it further enacted, That no person herein required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in execution of this act for any county at large within *England* (the county of *Monmouth* and the dominion of *Wales* excepted) or in or for any of the ridings of the county of *York*, or the county or divisions of

*Lincoln*,

*Lincoln*, or in or for the cities of *London* or *Westminster*, unless such person be seised or possessed of lands, tenements, or hereditaments in *Great Britain*, of the value of two hundred pounds *per annum* or more of his own estate, being freehold or copyhold, or leasehold for a term whereof not less than seven years are unexpired, over and above all ground-rents, incumbrances, and reservations payable out of the same respectively, or unless such person shall be possessed of personal estate of the value of five thousand pounds, or a personal estate or an interest therein producing an annual income of two hundred pounds, or of lands, tenements, or hereditaments, and personal estate, or an interest therein, being together of the annual value of two hundred pounds, estimating in every such case one hundred pounds personal estate as equivalent to four pounds *per annum*, and an interest from personal estate of four pounds *per annum* as equivalent to one hundred pounds personal estate, or unless such person be the eldest son of some person who shall be seised or possessed of a like estate of thrice the value or more as is above required as the qualification of a commissioner in right of his own estate, for such county at large, riding, division, or city.

XVI. And be it further enacted, That no such person shall be capable of acting as such commissioner as last aforesaid for the county of *Monmouth*, or for any county in *Wales*, or for any other city, town, or place, being a county of itself, or for the liberty or franchise of *Ely*, or for any cinque port, unless such person be seised or possessed of an estate of the like nature, and of three-fifths of the value as is herein required for the estate of a commissioner acting for any county at large in *England* as aforesaid; nor for any other city, borough, liberty, town, or place, not being a county of itself, nor for any of the Inns of Court and Inns of Chancery, or liberty of the Rolls, unless such person be seised or possessed of an estate of the like nature, and of one-half of the value as herein required for the estate of a commissioner acting for any county at large in *England*; or unless such person be the eldest son of some person who shall be seised or possessed of some estate of thrice the value or more, as is above required as the qualification of a commissioner, in right of his own estate, for the same county, city, borough, cinque port, liberty, Inn of Court or Chancery, town, or place.

In Monmouth, Wales, Ely, and towns being counties of themselves:

For other cities, towns or places.

XVII. And be it further enacted, That no person herein required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in execution of this act for any shire or stewartry in *Scotland*, who is not enfeofft in superiority or property, or possessed as proprietor or life renter of lands in *Scotland* to the extent of one hundred and fifty pounds Scots *per annum* valued rent; or unless such person shall be possessed of personal estate of the value of three thousand pounds, or of personal estate or an interest therein producing an annual income of one hundred and twenty pounds sterling, or be enfeofft or possessed as aforesaid of lands and personal estate, or an interest therein, being together of the

For counties in Scotland:

annual value of one hundred and twenty pounds sterling, estimating in every such case one hundred pounds personal estate as equivalent to four pounds per annum, and an interest from personal estate of four pounds per annum as equivalent to one hundred pounds personal estate; or unless he shall be the eldest son of some person who shall be enfeoffed or possessed of a like estate of twice the value or more, as is required as the qualification of a commissioner in right of his own estate for such shire or stewartry.

For cities or boroughs in Scotland.

XVIII. And be it further enacted, That no such person shall be capable of acting as such commissioner as last aforesaid, for any city or borough in *Scotland*, unless such person be enfeoffed or possessed of an estate of the like nature, and of three-fifths of the value herein required for the estate of a commissioner acting for any shire or stewartry in *Scotland*; or unless such person be the eldest son of some person enfeoffed or possessed of some estate of thrice the value or more, as is above required as the qualification of a commissioner in right of his own estate, for the same city or borough.

Exemption for officers particularly authorised.

XIX. Provided always, and be it further enacted, That nothing herein contained shall be construed to require any qualification of a commissioner in the district of the palaces of Whitehall and Saint James *Westminster*, for any officer who shall have heretofore acted or may hereafter act as a commissioner for putting in execution the said land-tax act in the said district, other than the possession of their respective offices; nor in any shire or stewartry in *Scotland* for any provost, baillie, dean of guild, treasurer, master of the merchants' company, or deacon convenor of the trades for the time being of any royal burgh in *Scotland*, nor any baillie for the time being of any borough of regality or barony in *Scotland*, nor the factors for the time being on the several forfeited estates annexed to the crown, by an act passed in the twenty-fifth year of his late majesty King *George* the Second, who shall be respectively appointed commissioners for executing the said land-tax acts in any shire or stewartry in *Scotland*.

A moiety of the qualification in lands to be in the county.

XX. Provided always, and be it further enacted, That no estate consisting of lands or tenements, as the qualification of a commissioner, shall be required to be situate in the county, riding, division, shire, or stewartry, for which such person shall be a commissioner: provided also, that the proof of such qualification shall lie on the person acting in the execution of this act, in such manner as is directed in any act herein mentioned, with respect to commissioners acting in the execution of the said land-tax act.

For choosing additional commissioners.

XXI. And be it further enacted, That whenever it shall be deemed by the commissioners for the general purposes of this act to be expedient that certain of the powers herein contained shall be executed by commissioners other than and in addition to the persons chosen or appointed, or to be chosen or appointed as aforesaid, such additional commissioners shall be chosen by the

the commissioners for general purposes acting in the same district; for which purpose the said commissioners, being duly qualified as required by this act, shall, with the consent of the major part of them assembled at any meeting to be held for that purpose, set down in writing lists of the names of such persons residing within their respective districts as shall, in the opinion of such commissioners, be fit and proper persons to act as such additional commissioners, which list shall contain the names of so many of those persons as the said commissioners shall in their discretion, after taking into consideration the size of each district and the number of persons to be assessed therein, think requisite for the due execution of this act, which lists being respectively signed by any two or more of such commissioners shall be a sufficient authority for such additional commissioners, being respectively qualified as hereinafter is mentioned, and they are hereby authorised to take upon themselves the execution of the several powers of this act according to the provisions thereof: provided always, that the persons appointed to supply vacancies in any district may be chosen and act as additional commissioners until their services shall be required as commissioners for general purposes.

XXII. Provided always, and be it further enacted, That no person shall be capable of acting as such additional commissioner who shall not be seised or enfeoffed or possessed of an estate of the like nature, and of half the value as is herein required for the estate of a commissioner for general purposes in the same district: provided also, that where no additional commissioners shall be named and appointed in any district, then and in such case the commissioners appointed for general purposes shall execute the same in such district, in all matters and things authorised to be done by additional commissioners by this act.

Qualification of additional commissioners.

In default of naming additional commissioners, commissioners for general purposes may act.

XXIII. Provided always, and be it enacted, That if in any city, liberty, franchise, cinque port, town, or place, for which separate commissioners have been appointed to act in execution of the said land-tax act, there shall not be found a sufficient number of persons qualified as directed by this act to act as commissioners for general purposes, or as additional commissioners, then and in such case it shall be lawful to appoint, as such commissioners or additional commissioners, any persons residing in such city, liberty, franchise, cinque port, town, or place, who shall be liable to be assessed under the provisions contained in this act for annual profits, however arising, to the amount of two hundred pounds or upwards.

For the supply of commissioners in places not having persons qualified.

XXIV. And be it further enacted, That in every year when a new appointment of a commissioner or commissioners shall take place, he or they shall execute this act, as well with respect to the duties which shall not, but which ought to have been assessed in any former year, and with respect to arrears of duties assessed in any former year under the said recited acts, or this act, as to the assessments to be made in such year in or for which they shall be appointed, and shall have the like powers

Commissioners to assess and levy for former years.

to

to assess, levy, and collect such duties and arrears as they have to assess, levy, and collect the duties assessed by them, for all which acts such appointment shall be a sufficient authority, subject to the regulations of this act.

Two commissioners to do any act :

XXV. And be it further enacted, That all acts, matters, and things, which may be done by any commissioners herein named or authorised to be appointed as aforesaid, shall and may be done by any two or more of them; or by the major part of such commissioners where more than two shall be present; and no fee, reward, salary, pay, or compensation shall be demanded, allowed, paid, or taken by any such commissioner on any pretence whatever.

None to have fee or reward.

Notice to be given to additional commissioners to take upon themselves the execution of this act.

XXVI. And be it further enacted, That whenever the commissioners for general purposes as aforesaid shall have named such additional commissioners, they shall cause notice thereof in writing, signed by two or more of them, to be delivered to them by the assessors of the respective parishes or places where such additional commissioners reside, with the day of the first meeting of the said additional commissioners, and the place of such meeting to be appointed by such commissioners for general purposes, and which shall not be later than ten days after the date of such notice; and the said respective assessors shall, without delay, cause the respective persons so named to be summoned by notice in writing either given personally or left at their respective places of abode, to assemble at the time and place mentioned in such notice, for the purpose of qualifying themselves to act in the execution of the powers vested in them by this act; and the said commissioners for general purposes, or any two or more of them, shall administer the oath or affirmation to such additional commissioners required by this act to be taken by them, and shall then and there appoint a day for the said additional commissioners to bring in their certificates of assessment in the manner herein directed; and the clerk to the commissioners in each district or his assistant shall also be appointed clerk to the additional commissioners appointed for the same district, and shall attend the said additional commissioners at their meetings as their clerk.

The oath or affirmation, to be administered to them.

Cle. k.

Dividing additional commissioners into committees.

XXVII. Provided always, and be it enacted, That it shall be lawful for the commissioners for general purposes, whenever in their judgement the same shall be requisite, to divide such additional commissioners into district-committees, and to allot to each committee distinct parishes, wards, or places, in which such committees shall separately act in the execution of this act, provided that the meetings of such committee shall be appointed at such times as that the clerk to such commissioners may attend every meeting.

Number of additional commissioners in each committee or district.

XXVIII. Provided also, and be it enacted, That it shall not be lawful for more than seven persons to act together as additional commissioners for the same district not being formed into several divisions as aforesaid, nor any greater number to act together in the same committee; and that where more than seven

seven persons shall attend as such additional commissioners at any meeting, either for the whole of any district, or for any division thereof, the seven persons first in their order on the list signed by the commissioners for general purposes then present shall act, and the rest shall withdraw from such meeting: provided also; that not less than two additional commissioners shall be competent to form any meeting either for any district or division thereof; and that any two of them, or the major part of them then present, shall be competent to do any act authorised by this act.

XXIX. Provided always, and be it further enacted, That if it shall appear to the commissioners for general purposes as aforesaid, whether they shall have been chosen as aforesaid, or shall act by virtue of their appointment of commissioners for executing the said land-tax act, to be expedient that a greater number than seven commissioners for general purposes as aforesaid, possessing the qualification required for such commissioners, should be appointed for any district, instead of appointing commissioners possessing only the qualification required for additional commissioners as before mentioned, it shall be lawful for them to appoint such greater number, not in any case exceeding the number of seven, observing, with regard to such appointments, the same rules as in the first appointment of commissioners for general purposes as aforesaid, but nevertheless without adding thereto any persons to supply their vacancies; and in every case of appointing such increased number of commissioners for general purposes as aforesaid, it shall be lawful for the said commissioners, at their first meeting after such appointment, and they are hereby required, to choose indifferently by lot such number of their own body, not less than two or more than seven, to execute the office vested in additional commissioners by this act, and the persons so chosen shall be additional commissioners for executing this act, and the powers hereby vested in additional commissioners, and they are hereby required to execute this act accordingly; and the remaining commissioners, not so chosen by lot, shall execute the powers vested in the commissioners for general purposes as aforesaid; provided, that where no such additional commissioners shall have been appointed specially to execute the powers vested in additional commissioners, the commissioners acting in the execution of the powers of this act, whether chosen as aforesaid or not, shall divide themselves in such manner that two commissioners at the least shall be appointed to execute the powers vested in additional commissioners by this act; and if in such case there shall not be two remaining persons at least qualified to act as commissioners for general purposes as aforesaid in such district, then and in such case the persons qualified to act in the execution of the powers of this act as commissioners for general purposes as aforesaid in any adjoining district of the same county, riding, division, shire, or stewardry, or such number of them as shall be requisite, shall execute this

For appointing a greater number of commissioners for general purposes instead of additional commissioners.

Two of them to execute the office of additional commissioners.

Where none such are appointed, then commissioners for the purposes of this act are to divide themselves, so that two may act as additional commissioners. If not sufficient of such commissioners; they may be taken out of the adjoining district.

act and the powers hereby vested in commissioners for general purposes as aforesaid, in and for such first mentioned district.

Commissioners for general purposes to execute all matters with respect to the duties under all the Schedules, except such as are directed by special or other commissioners.

XXX. And be it further enacted, That the commissioners for general purposes, as aforesaid, shall execute this act in all matters and things relating to the duties in Schedules marked (A.) and (B.) of the said act, except such allowances in respect thereof as are directed to be made in Number VI. of Schedule (A.) by other commissioners for special purposes as hereinafter mentioned, and also all matters and things relating to the duties in Schedule (D.) of the said act, except such matters and things as are directed to be done by the additional commissioners or persons acting as such; and the said commissioners for general purposes shall also execute this act in all matters and things relating to the duties in Schedule (E.) not executed by the commissioners authorised to be appointed for those duties: provided always, that nothing herein contained shall be construed to preclude any person chosen a commissioner for general purposes from acting as such, by reason of his acting or having acted as an additional commissioner, except only in the hearing and determining appeals against or relating to such particular assessments, wherein he shall have made an assessment as such additional commissioner.

Commissioners for special purposes.

XXXI. And be it further enacted, That the commissioners for the affairs of taxes for the time being, together with the persons appointed assistant-commissioners under the authority of the said act passed in the forty-fifth year of his present Majesty's reign, and such other persons as shall be appointed assistant-commissioners for special purposes as hereinafter mentioned, shall be commissioners for the special purposes of this act; and it shall be lawful for his Majesty, his heirs or successors, under the royal sign manual, or the lord high-treasurer, or the commissioners of his Majesty's treasury or any three or more of them, for the time being, by warrant under his or their hand and seal or hands and seals, from time to time to appoint such and so many other persons to be assistant-commissioners for such special purposes, as he or they respectively shall think expedient; which said commissioners for the affairs of taxes and assistant-commissioners, or any two or more of them, without other qualification being required than the possession of their respective offices, shall have full authority to execute the several powers given by this act to commissioners for special purposes, either in relation to the allowances specified in Number VI. Schedule (A.) of this act, or in relation to the special exemptions granted from the duties mentioned in Schedule (C.) of this act, or to the charging and assessing the profits arising from annuities, dividends, and shares of annuities paid in *Great Britain* out of the publick revenues of *Ireland*, or any foreign state as and with the exception herein mentioned; and also in relation to the examining, auditing, checking, and clearing the books and accounts of dividends delivered to the inspector, under the authority of this act; and also shall have full authority to do any other act, matter, or thing hereby directed or required

Treasury to appoint assistant-commissioners.

Functions of special commissioners:



required to be done by commissioners for special purposes appointed as aforesaid or to be appointed under this act; and all powers, provisions, clauses, matters, and things contained in this act, for ascertaining the amount of any duty, exemption, or allowance mentioned in this act, shall be used, practised, and put in execution by the commissioners so appointed or to be appointed, in ascertaining the amount of duty, or any exemption or allowance placed under the cognizance or jurisdiction of the said commissioners so appointed or to be appointed; and in all cases where any exemptions from the duties in Schedule (C.) granted by the said recited acts, shall not have been claimed before the passing of this act, it shall be lawful for the said special commissioners to enquire into and allow such exemptions, under the like powers and in like manner as they are authorised to enquire into and allow any exemptions or claims to be made in respect of the said duties which shall accrue after the passing of this act; and also in all cases where the commissioners for general purposes in their respective districts shall not have proceeded to assess the duties contained in Schedule (C.) for any year prior to the passing of this act, notwithstanding that returns of the amount thereof may have been made to them, the said commissioners for special purposes shall have authority to examine such returns, and to assess the respective parties making such returns, and also all persons who shall have neglected to make such returns, by virtue of this act, with such powers and under such provisions as the commissioners for general purposes might have used and exercised under the said recited acts or this act: provided always, that it shall not be lawful for the said commissioners so appointed or to be appointed, to alter any assessments made by commissioners in their respective districts, or any exemption, abatement, or allowance, which they might lawfully grant, or any certificate thereof; nor for the said commissioners so appointed or to be appointed, to summon any person to be examined before them; but all inquiries by or before the commissioners so appointed or to be appointed, shall be answered by affidavit, to be taken before one or more of the commissioners for general purposes in their respective districts, which such commissioner or commissioners is and are hereby authorised to take on oath or affirmation on unstamped paper, and no such affidavit shall be liable to any stamp-duty whatever; and such commissioners for special purposes aforesaid shall have authority to use, exercise, and apply all the powers of this act as effectually as any other commissioners are hereby authorised to use, exercise, or apply the same, so far as the same powers relate to the jurisdiction given to such commissioners; and the said assistant-commissioners shall and may be allowed such salary for their pains and trouble, and such incidental expences, as the said lords commissioners now or for the time being or the said lord high-treasurer shall direct to be paid to them; and if the clerks to the respective commissioners who shall have failed to assess the said duties contained in Schedule (C.) notwithstanding such returns may have been made to them as aforesaid, or any of them,

May grant exemptions for former years under Schedule (C.):

May charge the duty on Schedule (C.) for former years:

Not to alter assessments made:

Their proceedings to be by affidavit without examination.

Clerks to deliver returns made to them.

them, shall refuse or neglect upon demand made by any inspector hereinafter mentioned acting under the authority of the said commissioners for special purposes, to deliver the returns made to the said respective commissioners for general purposes, in their custody or power, or the custody or power of any of them, or of the respective commissioners under whom such clerks act, or copies of such returns, or of such parts thereof as relate to the said duties, or abstracts from the same, containing the names and places of abode of the respective parties making such returns, and the several amounts of dividends returned under their proper descriptions, within a reasonable time after such demand made, every such clerk so offending shall forfeit the sum of one hundred pounds.

Appoint-  
ments of  
assistant-com-  
missioners  
with salaries  
to be laid  
before parlia-  
ment.

XXXII. Provided always, and be it further enacted, That whenever the number of assistant-commissioners to be appointed as aforesaid with a salary shall exceed three, the lords commissioners of the treasury shall cause an account of such appointments and amounts of salaries to be laid before each house of parliament, within twenty days after such appointment, if parliament shall then be sitting, and if parliament shall not be sitting, then within twenty days after the meeting of the next parliament.

The Bank,  
East-India  
company, &c.  
to be charged  
by their di-  
rectors for  
their corpo-  
rate stock.

XXXIII. And be it further enacted, That the governor and directors of the company of the bank of *England* in respect of the annuities payable to the said company at the receipt of Exchequer, commonly called *Bank stock*; the directors of the United Company of Merchants of *England* trading to the *East Indies*, in respect of the annuities payable to the said company at the said receipt, commonly called *East-India stock*; and the governors and directors of the company of merchants trading to the *South Seas*, in respect of annuities payable to the said company at the said receipt, commonly called *South-sea stock*, or any three or more of them respectively, shall respectively be commissioners for the general purposes of this act, so far as respects the duty on such annuities, and the profits attached to the same and divided amongst the several proprietors, and shall respectively have authority as such commissioners to exercise all the powers of this act in relation to the duty to be charged on such annuities and profits attached to the same; but nevertheless, separate and distinct from the amount of any other annual profits and gains in respect of the trade and commerce or business of such companies respectively over and above such dividends and profits attached thereto and divided as aforesaid; and such commissioners shall have authority to use, exercise, and apply all the powers of this act as effectually as any other commissioners are hereby authorised to use, exercise, or apply the same, so far as the same relate to the said last mentioned duties; which assessments shall be made under and subject to the rules, regulations, and exemptions, contained in Schedule (C.) of this act.

Directing who  
shall be com-  
missioners for  
charging  
duties on  
dividends.

XXXIV. And be it further enacted, That the same persons respectively who shall act as commissioners as last aforesaid, for *Bank stock* and *South-sea stock*, shall also be commissioners under the

the regulations of this act, and under the like powers as aforesaid, for the purposes of assessing and charging the duties hereby made payable on all annuities, dividends, and shares of annuities payable out of the revenue of *Great Britain*, to any person or persons, corporations, or companies whatever, and which shall have been entrusted to the said respective companies of the bank of *England*, and South Sea for such payment, which assessments shall be made under and subject to the rules, regulations, and exemptions, contained in Schedule (C.) of this act.

XXXV. And be it further enacted, That the same persons who shall act as commissioners as aforesaid, in respect of the annuities payable to the company of the bank of *England*, commonly called *Bank stock*, shall as such commissioners for general purposes also have like authority to assess the said company for, and in respect of all and every the profits of the said company chargeable by this act, under the rules of Schedule (D.) making such deductions thereout, and no other, as by this act is allowed, and no other commissioners shall interfere in the assessments of profits belonging to the said company.

The same commissioners shall also assess the Bank for their profits, under Schedule (D.)

XXXVI. And be it further enacted, That the same persons who shall act as commissioners as aforesaid in respect of the annuities payable out of the revenue of *Great Britain* at the bank of *England*, shall also be commissioners under the regulations of this act, and with the like powers as aforesaid for the purposes of assessing and charging the duties hereby granted and payable on all dividends and shares of annuities payable out of the revenue of *Ireland*, or of any foreign state, or of any colony or settlement belonging to the crown of the United Kingdom which shall have been entrusted to the said governor and company for payment to any persons, corporations, or companies in *Great Britain*, which assessments shall be made under and subject to the rules, regulations, and exemptions, contained in Schedule (C.) of this act.

Appointing commissioners for charging Irish or foreign dividends payable at the Bank.

XXXVII. And be it further enacted, That the persons appointed as aforesaid or to be appointed commissioners for special purposes under the authority of this act, shall be commissioners under the regulations of this act, and with the like powers as aforesaid for the purpose of assessing and charging the duties hereby made payable on all dividends and shares of annuities payable out of the revenue of *Ireland*, or of any foreign state, to any person or persons, corporations, companies, or societies in *Great Britain*, which shall have been or shall be entrusted for such payment to any person or persons, corporations, companies, or societies whatever in *Great Britain*, other than and except the governor and company of the bank of *England* as aforesaid, which assessments shall be made under and subject to the rules, regulations, and exemptions, contained in Schedule (C.) of this act.

Appointing commissioners for charging Irish or foreign dividends

XXXVIII. And be it further enacted, That in respect of the duties hereby granted on annuities payable at the Exchequer, commonly called *Exchequer Annuities*, whether for lives or years, or depending on survivorship, the same commissioners who shall

Commissioners for exchequer annuities.

act

Anno regni quadragesimo sexto GEO. III. c. 65. [1806.  
act in relation to pensions payable by his Majesty at the said  
Exchequer, as hereinafter mentioned, shall also be commissioners  
for charging the several sums made payable on such exchequer,  
annuities, and shall have authority to exercise all and every the  
powers of this act in like manner as is heretofore directed with  
regard to stock of the Bank, South-Sea, and East-India companies  
respectively.

Commissioners for the duties on offices in the public departments to be appointed by the principal officers belonging thereto.

XXXIX. *And for the ordering, raising, levying, and paying of the said sums of money hereby made payable on offices and employments of profit*, be it further enacted, That the lord high-chancellor, judges, and all and every the principal officer or officers of each court or publick department of office under his Majesty throughout *Great Britain*, whether the same shall be civil, judicial, or criminal, ecclesiastical or commissariate, military or naval, shall have authority to appoint commissioners from and amongst the officers of each court or department of office respectively, and the persons so appointed or any three or more of them, not in any case exceeding seven, shall be commissioners for executing this act as aforesaid and the powers therein contained in relation to the offices in each such court or department respectively: provided always, that in relation to each department of office, not being one of his Majesty's courts, civil, judicial, or criminal, or an ecclesiastical or commissariate court, the lords commissioners of his Majesty's treasury for *England, Wales, and Berwick-upon-Tweed*, and the barons of the court of exchequer in *Scotland*, shall, whenever they think it expedient, settle and determine in what particular departments commissioners shall not be appointed, and in such case shall settle and determine in what other department of office the officers of that department wherein commissioners shall not be appointed shall be assessed; and also whenever there shall be any default in the officers of any department, or in any court aforesaid, in appointing commissioners, the said commissioners of the treasury and barons of the exchequer respectively, shall, within the time herein limited, appoint fit and proper persons, as directed by this act, to be commissioners for executing this act in the several courts or departments of offices aforesaid for which they shall be appointed, from and amongst the officers in the several departments respectively, uniting for the purposes of this act, in cases requiring the same, two or more offices under the same commissioners, but nevertheless with distinct officers from each office so united for assessing and collecting the same, as directed by this act; and where any dispute shall arise touching the department in which any office is executed, the said lords commissioners of the treasury and barons of the court of exchequer respectively as aforesaid, shall determine the same: provided also, that where the commissioners of one department shall execute this act in relation to any other department, the assessors and collectors for such other department shall be appointed from the officers of such other department, with all the powers and privileges appertaining to such appointments: provided also, that  
where

where no appointment shall be made of commissioners before the expiration of the time limited by this act, the commissioners for executing this act in relation to the duties on lands and tenements shall, in their several districts, also execute this act in relation to the said duties on offices and employments of profit, exercised within the same districts respectively; and the appointment of such commissioners shall be notified to the commissioners for the affairs of taxes in *England*, and to the barons of the court of exchequer in *Scotland*; and the want of such notification in due time shall be deemed full proof of the want of such appointment.

**XL.** And be it further enacted, That the speaker, and the principal clerk of either house of parliament, the principal or other officers in the several counties palatine, and the duchy of *Cornwall*, or in any ecclesiastical court, or in any inferior court of justice, whether of law or equity or criminal or justiciary, or under any ecclesiastical body or corporation whether aggregate or sole, throughout *Great Britain*, shall appoint commissioners from and amongst the persons executing offices in either house of parliament, or in their respective departments of office; and the persons so appointed, or any three or more of them, not in any case exceeding seven, shall be commissioners for executing this act, and the powers therein contained in relation to the places, offices, and employments of profit, in each house of parliament, and in each such department respectively, which appointments shall be made, and the names of the commissioners shall be transmitted to the office for taxes in *England* or to the barons of the court of exchequer in *Scotland* respectively, within the time herein limited: provided always, that where no such appointment shall be made of such last mentioned commissioners before the expiration of the time limited by this act, the commissioners for executing this act, in relation to the duties on lands and tenements, shall, in their several districts, on due notice of such default in the manner herein directed, also execute this act in relation to the duties on such offices or employments of profit exercised within the same districts respectively.

**XLI.** And be it further enacted, That the mayor, aldermen, and common council, or the bailiffs and capital burgesses, or the principal officers or members, by whatever name they shall be called, of every corporate city, borough, town, or place, and of every cinque port throughout *Great Britain*, or any three or more of them not in any case exceeding seven, shall be commissioners for executing this act and the powers therein contained, in relation to the publick offices or employments of profit in such city, corporation, and cinque port, and in every guild, fraternity, company, or society, whether corporate or not corporate within such city, corporation, or cinque port; and that for all offices or employments of profit (not being publick offices or employments of profit under his Majesty) in any county, riding, shire, stewartry, city, liberty, franchise, town, or place, whether in the appointment of the lieutenant, custos rotulorum, or the justices or magistrates,

or

or commissioners for aids or taxes, or sheriff of such county, riding, shire, stewartry, city, liberty, franchise, town or place, or of any trustees or guardians of any trust or fund in such county riding, shire, stewartry, city, town or place, and for all parochial offices in such county, riding, shire, stewartry, city, town, or place, (except corporate offices in cities, corporate towns, boroughs, or places, or offices in cinque ports as aforesaid) the commissioners for executing this act in relation to the duties on lands and tenements, shall, in their several districts, also execute this act in relation to the said duties on offices in such county, riding, shire, stewartry, city, liberty, franchise, town, or place, and such respective commissioners shall and may exercise any of the powers contained in this act in relation to any of the duties herein mentioned, for causing due returns to be made from the respective officers within their respective jurisdictions, and for compelling the assessors to make their certificates of assessment, and returning the same, and for the due collection of and accounting for the said duties, and may act therein, in all respects, as fully and effectually as any other commissioners are hereby empowered to act in relation to the said other duties; provided the monies collected of the said duties under the respective commissioners acting for such offices in corporate cities, boroughs, towns, or places aforesaid, or in the cinque ports, or in the several counties, ridings, divisions, shires, stewartries, cities, liberties, franchises, towns, and places, shall be paid to the receiver-general of the county, riding, shire, or stewartry, and not otherwise, and that the like duplicates shall be delivered of such last-mentioned duties as in other cases where the same are directed to be paid in like manner.

Period of appointment of commissioners is to be notified to the tax-office. In default of such notification, the appointment of commissioners to devolve on the Treasury, or the commissioners of the district to execute the act.

XLII. And be it further enacted, That the appointment of commissioners for executing this act, in relation to the duties on offices and employments of profit as aforesaid in *England*, shall respectively be notified to the commissioners for the affairs of taxes, within one calendar month after the passing of this act, with respect to the first assessment under the same, and within one calendar month after the fifth day of *April* in any future year, and in default thereof the appointment of such commissioners shall devolve on the lords commissioners of his Majesty's treasury, and on the commissioners of the district, in succession as aforesaid: provided always, that such appointment by the commissioners of the treasury shall take place within one calendar month after the notification of such default as aforesaid from the commissioners for the affairs of taxes; and in case of no appointment as last aforesaid, to be notified in like manner, the execution of this act shall devolve on the commissioners before mentioned appointed for the district in relation to the duties on lands, tenements, and hereditaments: provided also, that such appointments by the barons of the exchequer in *Scotland*, shall take place in every case of such default as aforesaid from the space of one calendar month after the respective periods before limited; and in case

no such appointment shall be made by the said barons within one calendar month after such default, then the execution of this act shall devolve on the commissioners before mentioned appointed for the district in relation to the duties on lands, tenements, or hereditaments.

XLIII. And be it further enacted, That such appointment shall be until other commissioners shall be appointed, and which appointments may be renewed annually on or before the fifth day of *April* in each year during the continuance of this act: provided always, that the commissioners already appointed under the said recited act, or to be appointed under this act, may continue to act from year to year, so long as they are respectively willing to act, without any new appointment, unless it shall be deemed expedient, under the powers of this act, that any department for which commissioners have been appointed should be assessed under the commissioners of any other department.

XLIV. And be it further enacted, That for the better execution of this act, so far as the same relates to the duties hereby granted on pensions or stipends payable by his Majesty, contained in Schedule (E.) and for the ordering, raising, levying, and paying of the several sums of money hereby made payable thereon, the principal officers in the receipt of his Majesty's exchequer in *England*, and the remembrancer, auditor, receivers, and clerks of the pipe in the exchequer in *Scotland*, or their respective deputies, shall be commissioners for executing this act, and all the powers herein contained, in relation to the said last mentioned duties, or shall respectively appoint commissioners from and amongst the officers of those departments for such purposes.

XLV. And be it further enacted, That every person acting as a commissioner as aforesaid in the execution of this act, shall on request be entitled unto a certificate thereof under the hands of two or more of the commissioners for the affairs of taxes, which certificate shall continue in force so long as such person shall continue to act as such commissioner, but the same shall be and is hereby revoked on such person ceasing to act as such commissioner; and such certificate shall be revocable by the commissioners for the time being of his Majesty's treasury, when it shall appear to them that such person hath neglected to perform his duty as such commissioner, by any instrument in writing under their hands or the hands of any three or more of them; and the person to whom such certificate hath been granted shall, during the continuance of this act, or until revocation thereof as aforesaid, be discharged of and from all and all manner of parish and ward-offices within the parish or ward wherein such person dwelleth, and from serving on juries in the county wherein such person dwelleth, which said certificate shall be enrolled by the clerk of the peace of the county or city in which the same shall be granted, for which enrollment the said clerk of the peace shall have for his fee the sum

of one shilling and no more; and the said clerk of the peace shall cause every certificate revoked in manner aforesaid to be taken off the roll on notice thereof to be given to him by the commissioners for the affairs of taxes.

Commissioners to appoint assessors and collectors.

XLVI. And be it further enacted, That the said commissioners for general purposes as aforesaid, may appoint assessors and collectors for such of the said several duties as shall be assessed by the said commissioners respectively, in like manner as assessors and collectors may be appointed under the said recited acts respectively; and where they shall appoint the same persons to be assessors and collectors of the said duties as shall have been appointed to execute the said recited acts respectively, they shall cause notice to be given to them that they are also appointed assessors or collectors of the said duties so assessed.

Commissioners under the act to charge duties for former years.

XLVII. And be it further enacted, That it shall be lawful for the several and respective commissioners acting in the execution of this act, for the time being, or any two or more of them respectively, and they are hereby required, to cause the said several and respective duties granted by the said recited acts, which at any time after the fifth day of *April* one thousand eight hundred and six, shall not have been charged within the year for which the said duties ought to be charged, or which having been charged shall then be in arrear and unsatisfied, to be charged, raised, assessed, re-assessed, levied, ascertained, collected, and accounted for as fully and effectually as any commissioners appointed by the said recited acts might have done in that behalf, and as if the said duties had severally accrued or been charged after the passing of this act; and the said assessors and collectors and others acting in the execution of this act under the said respective commissioners, and the several receivers and other officers appointed or to be appointed under the authority of the said acts and acting under this act, shall respectively assess, re-assess, levy, receive, and answer the said several duties and arrears of duties by the same ways and means, and in the same manner, and under the like penalties as are directed or appointed by this act with respect to the duties to accrue and to be charged after the passing of this act; and the monies so received by the said collectors or others for any such duties or arrears, shall be paid and accounted for in like manner.

Inspectors and surveyors of houses and windows to act in the execution of this act.

XLVIII. And be it further enacted, That the inspectors and surveyors appointed or to be appointed for the duties on houses and windows and other taxes charged by assessment, shall be inspectors and surveyors of the aforesaid several duties; and the said respective commissioners for general purposes as aforesaid, or any two or more of them, and the said respective additional commissioners acting in the execution of this act, or any two or more of them, and the said assessors and collectors to be appointed as herein mentioned, and the said inspectors and surveyors, shall and they are hereby respectively empowered and required, to do all things necessary for putting this act in execution with relation to the said several duties, in the like and in

They and all other officers to have the like powers as under the



as full and ample a manner as any commissioners, assessors, collectors, surveyors, or inspectors, or any of them, are or is authorised to put in execution the said recited acts, or any matters or things therein contained, as well with respect to all acts, matters, and things to be done by, under, or before the said respective additional commissioners, or by, under, or before the respective commissioners for general purposes as aforesaid in their respective districts or departments, as by, under, and before the commissioners hereby authorised to be appointed for special purposes as hereinafter mentioned.

XLIX. And be it further enacted, That every person appointed or to be appointed a commissioner or additional commissioner or an assessor, collector, inspector, or surveyor in the execution of the powers of this act, and every person to be appointed a clerk or clerk's assistant to the said respective commissioners, before he shall begin to act therein, so far as the same relates to the duties contained in Schedule (D.), shall take the oath and oaths, or being of the people called *Quakers*, the solemn affirmation or affirmations, prescribed by this act, and contained in the Schedule marked (F.) hereunto annexed, applicable to such officers respectively, which oath or oaths, or affirmation or affirmations, any one of the persons appointed a commissioner, either for general purposes as aforesaid, or an additional commissioner, is hereby authorised to administer (except that every such oath or affirmation so to be administered to any commissioner for general purposes as aforesaid, or to an additional commissioner, shall be administered by a commissioner for such general purposes, and not otherwise) and which oath or affirmation so taken, shall be subscribed by the party taking the same; and if any person shall act as a commissioner in relation to the duties in Schedule (D.) except in administering the oath or oaths, or affirmation or affirmations herein mentioned, or as a clerk, or clerk's assistant, or an assessor, collector, inspector, or surveyor, before he shall have taken the oath or oaths, or affirmation or affirmations herein required to be taken by such officers respectively, he shall for every such offence forfeit and pay the sum of one hundred pounds; provided, that the appointment of a clerk, and any assistant or assistants to such clerk, whenever the same shall be necessary, shall be vested in the commissioners for general purposes, and such clerks and assistants shall act as such as well in all matters and things to be done by, under, and before the respective commissioners for general purposes, as by, under, and before the respective additional commissioners in the respective districts; provided, that no more than one clerk assistant shall be appointed for any district without the approbation of the commissioners for the affairs of taxes on a statement made to them by the commissioners for general purposes, stating the necessity thereof in consideration of the extent or population of the district; and if any clerk or clerk's assistant appointed under the authority of this act, who shall have taken the oath required by this

Commissioners and others to take the oaths in Schedule (F.)

Clerk and clerk assistant to act under commission-ers.

this act, shall wilfully obstruct or delay the execution of this act, or shall negligently conduct or wilfully misconduct himself in the execution of this act, every such clerk or clerk's assistant shall forfeit the sum of one hundred pounds, and shall be dismissed from the said office, and be rendered incapable of again acting as clerk or clerk's assistant in the execution of this act or any other act for granting duties under the management of the commissioners for the affairs of taxes.

Temporary absentees to be charged as residents.

L. And be it further enacted, That any subject of his Majesty, whose ordinary residence shall have been in *Great Britain*, and who shall have departed from *Great Britain* and gone into any parts beyond the seas, for the purpose only of occasional residence, at the time of the execution of this act, shall be deemed notwithstanding such temporary absence, a person chargeable to the duties mentioned in this act, as a person actually residing in *Great Britain*, and shall be assessed and charged accordingly (in manner hereinafter directed) upon the whole amount of his or her profits or gains, whether the same shall arise from property in *Great Britain* or elsewhere, or from any allowance, annuities, or stipends, (except as herein is excepted) or from any profession, employment, trade, or vocation in *Great Britain* or elsewhere.

Temporary residents to be charged after 6 months residence.

LI. Provided always, and be it further enacted, That no person who shall on or after the passing of this act, actually be in *Great Britain* for some temporary purpose only, and not with any view or intent of establishing his or her residence therein, and who shall not actually have resided in *Great Britain* for the period of six successive calendar months, shall be charged with the said duties mentioned to be charged in Schedule (D.) as a person residing in *Great Britain*, in respect of the profits or gains received from or out of any possessions in *Ireland*, or any other of his Majesty's dominions, or any foreign possessions, or from securities in *Ireland*, or any other of his Majesty's dominions or foreign securities, but nevertheless every such person shall after such six months residence therein be chargeable for the same from the commencement of the year, in case such person shall have been then resident in *Great Britain*, or if not so resident, then from the period of his or her having come into *Great Britain*.

Persons departing after claiming exemptions and returning within the year to be charged.

LII. Provided also, and be it further enacted, That any person who shall depart from *Great Britain* after claiming such exemption, and shall again return to *Great Britain* before the fifth day of *April* next after such claim made, shall be chargeable to the said duties as a person residing in *Great Britain*, for the whole of the year in which such claim shall have been made.

Corporation officers to be charged with duty.

LIII. And be it further enacted, That all bodies politick, corporate, or collegiate, companies, fraternities, fellowships, or societies of persons whether corporate or not corporate, shall be chargeable with such and the like duties as any person or persons will under and by virtue of this act be chargeable with, and

and that the chamberlain or other officer acting as treasurer, auditor, or receiver for the time being of every such corporation, company, fraternity, fellowship, or society, shall be answerable for doing all such acts, matters, and things as shall be required to be done by virtue of this act, in order to the assessing such bodies, corporations, companies, fraternities, fellowships, or societies, to the duties granted by this act, and paying the same.

LIV. And be it further enacted, That the trustee or trustees, guardian or guardians, tutor or tutors, curator or curators, committee or committees, of any person or persons being infants or married women, lunaticks, idiots, or insane, and having the direction, controul, or management of the property or concern of such infants, married women, lunaticks, idiots, or insane persons, whether such infants, married women, lunaticks, idiots, or insane persons, shall reside in *Great Britain* or not, shall be chargeable to the said duties in like manner as, and to the same amount as would be charged if such infants were of full age, or such married women were sole, or such lunaticks, idiots, or insane persons, were capable to act for themselves; and any person or persons not resident in *Great Britain*, whether subjects of his Majesty or not, shall be chargeable in the name or names of such trustee or trustees, guardian or guardians, tutor or tutors, curator or curators, committee or committees, or of any agent or agents, or receiver or receivers, having the receipt of any profits or gains arising as herein mentioned and belonging to such person or persons, in the like manner, and to the like amount, as would be charged if such persons were resident in *Great Britain*, and in the actual receipt thereof; and every such trustee, guardian, tutor, curator, committee, agent, or receiver, shall be answerable for the doing all such acts, matters, and things, as shall be required to be done by virtue of this act, in order to the assessing such persons to the duties granted by this act and paying the same.

Trustees,  
guardians,  
and receivers,  
to be charged.

LV. And be it further enacted, That the receiver or receivers appointed by the court of chancery, or by any other court in *Great Britain*, having the direction and controul of any property in respect whereof a duty is charged as herein mentioned, whether the title to such property shall be uncertain or not, or subject to any contingency or not, or be depending or be not ascertained by reason of any dispute or other cause, shall be chargeable to the said duties in like manner, and to the like amount, as would be charged if the said property was not under the direction and controul of such court, and the title thereto was certain, and not subject to any contingency whatever; and every such receiver shall be answerable for doing all such matters and things as shall be required to be done by virtue of this act, in order to the assessing the duties granted by this act and paying the same.

Trust property in the  
court of  
chancery.

LVI. And be it further enacted, That any married woman acting as a sole trader by the custom of any city or place or otherwise, or having or being entitled to any property or profits to her sole or separate use, shall be chargeable to such and

Married  
women.

the

the like duties, and in like manner, except as hereinafter is mentioned, as if she was actually sole and unmarried: provided always, that the profits of any married woman living with her husband shall be deemed the profits of the husband, and the same shall be charged in the name of the husband, and not in her name, or of her trustee or trustees: provided also, that any married woman living in *Great Britain* separate from her husband, whether such husband shall be temporarily absent from her or from *Great Britain*, or otherwise, who shall receive any allowance or remittance from property out of *Great Britain*, shall be charged as a *feme sole*, if entitled thereto in her own right and as the agent of the husband if she receives the same from or through him, or from his property or on his credit.

Trustees of persons of full age, resident in *Great Britain*, to deliver names and residences.

LVII. Provided always, and be it further enacted, That no trustee who shall have authorised the receipt of the profits arising from trust property, by the person or persons entitled thereunto, or by his, her, or their respective agent or agents, and which person or persons shall actually receive the same under such authority, nor any agent or receiver of any person or persons being of full age, and resident in *Great Britain* (other than married women, lunatics, idiots, and insane persons) who shall return a list in the manner hereinafter required of the names and residences of such persons, shall be required to do any other act for the purpose of assessing such persons, unless the commissioners, acting in the execution of this act in respect of the assessment to be made on such persons, shall require the testimony of such trustees, agents, or receivers, in pursuance of the directions hereinafter given.

Trustees and officers of corporations may retain the duties.

LVIII. And be it further enacted, That where any person, being trustee, agent, or receiver, guardian, tutor, curator, or committee, of or for any person or persons, shall be assessed as hereinafter mentioned, in respect of such person or persons; or where any chamberlain, treasurer, or other officer of any corporation, company, fraternity, or society, shall be so assessed in respect of such corporation, company, fraternity, or society as aforesaid, then and in every such case it shall be lawful for every person or persons who shall be so assessed, by and out of the money which shall come to his or her hands as such trustee, agent, or receiver, guardian, tutor, committee, or curator as aforesaid, or as such chamberlain, treasurer, clerk, or other officer, to retain so much and such part thereof from time to time as shall be sufficient to pay such assessment; and every such trustee, agent, or receiver, guardian, tutor, committee, or curator, chamberlain, treasurer, clerk, or other officer shall be and they are hereby respectively indemnified against all and every person and persons, corporations, companies, fraternities, or societies whatsoever, for all payments which they shall respectively make, in pursuance and by virtue of this act.

Commissioners to summon assessors.

LIX. And be it further enacted, That for the ordering, raising, and levying the said duties, the respective commissioners for general purposes shall, at the first meeting to be held under this

this act, or at a meeting to be appointed for that purpose, or any two of them present at such meeting, direct their precept or precepts to such person and persons as the said commissioners shall have appointed assessor or assessors for the execution of this act; or in case no such appointment shall have been made, then to the assessor or assessors for the land-tax, the duties on houses and windows, or any other duties charged by assessment in their respective districts, requiring them to appear before the said commissioners at such time and place as they shall appoint; and shall at such their appearance administer to them the oath required to be taken by this act, and issue to them their warrants of appointments as assessors in the execution of this act, signed by two or more of them, and such instructions duly filled up, as shall be necessary for carrying this act into execution.

To administer oaths to them.

LX. And be it further enacted, That the assessors to be appointed to execute this act, shall, within the time and in the manner directed by the precept of the commissioners for general purposes, cause general notices to be affixed on the door of the church or chapel, and market-house or cross (if any) of the city, town, parish, or place, for which such assessors act; and if such city, town, parish, or place shall not have a church or chapel, or market-house, or cross, then on the nearest church or chapel to such city, town, parish, or place, requiring all persons, who are by this act required to make out and deliver any list, declaration, or statement, to make out and deliver to the respective assessors or commissioners, or to their clerk, at their respective offices to be described in such notice, and as therein directed, all such lists, declarations and statements accordingly, within such time as shall be limited by such precept, and which shall not in any case be later than twenty-one days from the date of such precept; and such general notices shall, when the same shall be affixed as aforesaid, be deemed sufficient notice to all persons resident in such city, town, parish, or place, and the affixing the same in manner aforesaid shall be deemed good service of such notice; and the said respective assessors shall cause the said notices to be from time to time replaced, if necessary, for the space of ten days before the time required for the delivery of such lists, declarations, and statements as aforesaid; and every person wilfully tearing, defacing, or obliterating any such notice so affixed, shall forfeit for every such offence any sum not exceeding twenty pounds.

Assessors to fix general notices on church doors, requiring persons to deliver lists.

LXI. Provided always, and be it further enacted, That the said assessors shall, within the like time after receiving the precept of the commissioners under this act, give notice to every person chargeable to the said duties in respect of any property or profits situate or arising within the limits of the said places where such assessors shall act, or leave the same at his or her dwelling-house or place of residence, or on the premises to be charged by such assessment, within such limits, requiring every such person to prepare and deliver in manner hereinafter directed, all such lists, declarations, and statements

Assessors to deliver notices at the houses of persons chargeable, who are to deliver statements.

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ments as they are respectively required to do by this act, within such time as shall be limited by such precept; and if any person residing within any parish or place at the time such general notice as aforesaid shall be given, or to whom such notice shall be personally given, or at whose dwelling-house or place of residence the same shall be left; or if any person occupying any property or engaged in any concern within such limits, on whom such notice shall be served in manner aforesaid, or for whom such notice shall be left on the premises to be charged as aforesaid, shall after notice thereof, refuse or neglect to make out such lists, declarations, or statements, as may be applicable to such person, and as the case may require, and deliver the same in manner hereinafter directed, within the time limited in such notice, then such commissioners shall forthwith issue a summons under their hands, or the hands of any two or more of them, to all such persons making default as aforesaid, in order that the penalty for such refusal or neglect may be duly levied; and the said commissioners shall moreover proceed to assess, or cause to be assessed, every person making such default in the manner herein directed.

Lists and statements, where to be delivered.

LXII. And be it further enacted, That every such list, declaration, or statement of the profits, to be charged as aforesaid, shall be delivered to the assessor or assessors of the same parish or place, or one of them; except statements containing the amount of profits to be charged under Schedule (D.) as aforesaid, in such cases where the commissioners acting for such parish or place shall have caused to be inserted in the notice that an office is opened for the receipt of statements of profits, and a proper person appointed to receive the same, and the time and place of attendance; in which cases the delivery of such statements to be charged under Schedule (D.) shall be made at such office to the person there appointed and not elsewhere; and if any dispute shall arise whether any statement of profits hath been delivered into such office, no other proof thereof shall be admitted than the production of a receipt under the hand of the proper person to whom the same ought to have been delivered, and such person is hereby required to give such receipt accordingly *gratis*, and on unstamped paper.

Persons to deliver in lists of the names of lodgers, inmates, and

LXIII. And be it further enacted, That every person, when required so to do by any notice given in pursuance of this act, shall, within the period to be mentioned in such notice, prepare and deliver to the assessor or assessors of the parish or place where such person shall reside, a list in writing, containing, to the best of his or her belief, the proper name and names of every lodger or inmate resident in his, her, or their dwelling-house, and of other persons chiefly employed in his or their service whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who shall have any ordinary place of residence elsewhere at which he or she is entitled, under the regulations of this act, to be assessed, who

who shall be desirous of being so assessed at such place of ordinary residence; which lists shall be signed by the respective parties delivering the same, and shall severally be made out in such form as shall be directed under the authority of this act.

LXIV. Provided always, and be it further enacted, That no person required by this act to deliver a list of lodgers, inmates, or other persons aforesaid, shall be liable to the penalties hereinafter mentioned, or either of them, for any omission of the name or residence of any person in his or her service or employ and not resident in his or her dwelling-house, if it shall appear to the commissioners for executing this act on enquiry before them, that such person is entitled to be exempted from the payment of all and every the duties granted as before mentioned.

Omission of persons not resident in their dwelling-houses, or exempted from duty, not to be subject to the penalty.

LXV. And be it further enacted, That every person who shall be in the receipt of any money or value, or the profits or gains arising from any of the sources mentioned in this act, of or belonging to any other person or persons, in whatever character the same shall be received, for which such other person or persons is or are chargeable under the regulations of this act, shall, within the like period, prepare and deliver in manner before directed, a list in writing in such form as aforesaid signed by him or her, containing the name and names, and place or places of abode, of each and every person to whom any such property shall belong, together with a declaration whether such person is of full age, or a married woman living with her husband or resident in *Great Britain*, or an infant, idiot, lunatick, or insane person, or a married woman for whose payment of the duty hereby charged on her, the husband is not accountable by this act, in order that such person, according to a statement to be delivered as herein mentioned, may be charged either in the name of the person delivering such list, if the same shall be so chargeable, or in the name of the person or persons to whom such property shall belong, if of full age and resident in *Great Britain*, and the same be so chargeable by this act; and every person acting in such character, jointly with any other person or persons, shall deliver a list of the name or names, and place or places of abode, of the person or persons joined with him or her at the time of delivering such list, and to the same persons to whom such list shall be delivered.

Persons acting for others to deliver in lists, in order to the duty being duly charged.

LXVI. And be it further enacted, That every person chargeable under this act shall, when required so to do, whether by any general or particular notice given in pursuance of this act, within the period to be mentioned in such notice as aforesaid, prepare and deliver to the person or persons appointed to receive the same, and to whom the same ought to be delivered, a statement or statements in writing, in such form as this act requires, signed by him or her, containing the annual value of all lands and tenements in his or her occupation, whether the same be situate in one or more parish or parishes, and the amount of the profits or gains arising to such person or persons respectively,

Statements to be delivered of the annual value of property and amounts of profits.

tively, from all and every the sources charged as aforesaid, according to the respective Schedules herein mentioned, which amount shall be estimated for the period, and according to the respective rules contained in the respective Schedules of this act; to which statement or statements shall be added a declaration, that the same is or are estimated on all the sources contained in the said several Schedules describing the same, after setting against or deducting from such profits or gains such sums and no other as are allowed by this act; and every such statement shall be made exclusive of the profits and gains accrued or accruing from interest of money, or other annual payment arising out of the property of any other person or persons, for which such other person or persons ought to be charged by virtue of this act.

Trustees of  
incapacitated  
persons to  
deliver  
statements.

LXVII. And be it further enacted, That every person who shall act in any character as aforesaid for any other person or persons, who by reason of any such incapacity as aforesaid, cannot be charged by virtue of this act, shall also, within the like period, deliver to the person or persons appointed to receive the same under this act, and to whom the same ought to be delivered, and in the same district in which such person or persons ought to be charged on his or their own account, a statement in writing signed by him, her, or them, and to be made in such form as before directed, of the amount of the profits and gains to be charged on him, her, or them, on account of such other person or persons, estimated during the period, and according to the rules contained in the said respective Schedules, together with such declaration of the manner of estimating the same as aforesaid: provided always, that where two or more such persons shall be liable to be charged for the same person or persons, one return only shall be required; and such return shall be made by them jointly, or by one or more of them on behalf of him, her, or themselves, and the rest of the persons so liable; and it shall be lawful for them, or any of them, to give notice in writing to the commissioners acting in each district where they or any of them shall be called upon for such statement, in what parish or place, or parishes or places, they are respectively chargeable by this act on their, or his, or her own account, and in which of the said parishes or places they are desirous of being so charged on the behalf of such other person or persons for whom they so act in any of the characters before mentioned, and they shall be assessed accordingly by one assessment in such parish or place; provided any one of such persons shall be liable to be charged on his or her own account in such parish or place; and if more than one assessment shall be made on such persons or any of them on the same account, they and every of them shall be relieved from such double assessment by like applications to the commissioners as are allowed in other cases by this act.

Officers of  
corporations  
to be charged

LXVIII. And be it further enacted, That every such officer before described of any body, corporation, fraternity, fellowship, company,



company, or society, shall also, within the like period, prepare and deliver in like manner a statement of the profits and gains to be charged on such body, corporation, fraternity, fellowship, company, or society, computed according to the directions of this act, together with such declaration of the manner of estimating the same as aforesaid; and such estimate shall be made on the amount of the annual profits and gains of such body, corporation, fraternity, fellowship, company, or society, before any dividend shall have been made thereof to any other person or persons, corporations or companies, having any share, right, or title, in or to such profits or gains; and all such other person or persons, and corporations or companies shall allow out of such dividends a proportionate deduction in respect of the duty so charged; provided that nothing hereinbefore contained shall be construed to require in such statement the inclusion of salaries, wages, or profits of any officer of such corporation, fraternity, fellowship, company, or society, otherwise chargeable under this act: provided also, that the statements of the several companies of the *East India* and *South Sea* shall be made exclusive of the dividends and the profits attached thereto, and to be divided amongst the proprietors of the respective stocks belonging to such companies; but the statement of the *East India* company, shall include the interest payable on any bonds granted by the said company, which shall become due after the thirtieth day of *September* one thousand eight hundred and six.

LIX. And be it further enacted, That if any person who ought by this act to deliver any list, declaration, or statement, in such notice, or under any pretence shall wilfully delay the delivery thereof, and if information thereof shall be given and the proceedings thereupon shall be had before the commissioners acting in the execution of this act, every such person shall forfeit and pay any sum not exceeding twenty pounds, and double the duty at which such persons ought to be charged by virtue of this act, such penalty to be recovered as any penalty contained in this act is by law recoverable, and the increased duty to be added to the assessment; but nevertheless subject to such stay of prosecution or other proceedings, by a subsequent delivery of such list, declaration, or statement in the case following; *videlicet*, if any trustee, agent, or receiver, or other person hereby required to deliver such list, declaration, or statement, on behalf of any other person or persons, shall deliver an imperfect list, declaration, or statement, declaring him, or herself unable to give a more perfect list, declaration, or statement, with the reasons for such inability, and the said commissioners shall be satisfied therewith, the said trustee, agent, or receiver, or other person as aforesaid, shall not be liable to such penalty in case the commissioners shall grant further time for the delivery thereof; and such trustee, agent, receiver, or other person, shall, within the time so granted, deliver

for them, and estimates made.

Penalty on persons neglecting to deliver in lists.

Penalty and double duty on informations before commissioners.

Penalty on information in courts.

In what cases not liable to penalty.

Assessors to make out a list of the persons on whom notices shall have been served.

Assessors to verify the delivery of notices, and of the affixing of general notices.

deliver a list, declaration, or schedule, as perfect as the nature of the case will enable him or her to prepare and deliver: and every person who shall be prosecuted for such offence by action or information in any of his Majesty's courts, and who shall not have been assessed in double the duty as aforesaid, shall for every such offence forfeit and pay the sum of fifty pounds.

LXX. Provided always, and be it further enacted, That no person to or on whom the assessor or assessors shall have not delivered or served a particular notice as aforesaid, shall be liable to the penalties before mentioned, or either of them, for not delivering such statement as before required, if it shall appear to the commissioners for executing this act, on inquiry before them or any two or more of them, that such person is entitled to be exempted from the payment of all and every the duties granted as before mentioned.

LXXI. And be it further enacted, That the said assessor or assessors shall make out an alphabetical list, and deliver the same to the inspector or surveyor of the district, containing the names of all persons to or on whom such notices have been delivered or served in pursuance of this act, and the names of all persons having property or profits chargeable under this act within the limits of such assessor or assessors, distinguishing the persons who have duly made their returns, and the persons who have omitted to make such returns, and also the persons who shall have been returned as lodgers or inmates within such limits, or as chargeable within such limits, but having a residence out of the limits of such assessor or assessors, and if such assessor or assessors shall have neglected to give notice to any person to whom the same ought to be delivered, the said inspector or surveyor may at any time afterwards cause such notices to be delivered to or served on such persons by such assessors respectively, and may also from time to time cause the like notices to be delivered to or served on any person or persons coming to reside in any parish or place after the expiration of such notices.

LXXII. And be it further enacted, That the assessors, or one of them, for every parish or place, shall personally appear before the said commissioners at their first meeting, or such other meetings as such assessors shall be appointed to attend, and shall then and there make oath or solemn affirmation before them, that the several notices required to be delivered to householders and occupiers, and also to lodgers and inmates by this act, have been duly served in the manner required thereby, to the best of his or their knowledge, and that general notices to the effect mentioned in this act have been duly affixed in the manner required by this act, on such proper places within the city, town, or place, for which such assessor shall act, as by this act is required; and that the list delivered by him to the inspector or surveyor contains the name of every person to or on whom such notices ought to be delivered or served according to the directions of this act, within the knowledge of such assessor:

assessor: and every assessor who shall neglect to appear before such commissioners, and to make such oath or affirmation, or who shall not have returned to such inspector or surveyor the name or names of any person or persons whose name ought to be included in any such list as by this act is required, shall forfeit for every such offence any sum not exceeding twenty pounds.

LXXIII. And be it further enacted, That the clerks to the said respective commissioners shall, with all convenient speed, abstract the returns of statements delivered to such commissioners by the assessors, or at their office by the respective parties, into books to be provided for that purpose, and according to such forms as shall be transmitted to them from the office of taxes, such abstracts to contain the names of persons making such returns, arranged alphabetically according to the wards, parishes, and places in which they shall reside, and the several amounts of profits returned by them respectively, to be laid before and delivered to the said commissioners; and all such returns shall be numbered and filed in the office of the said commissioners, and carefully kept so long as the accounts of the said duties for such district, or any part thereof, shall remain unpaid to his Majesty; to all which book and books, any inspector or surveyor who shall have taken the oath herein prescribed before the commissioners acting for the same districts respectively, shall have free access at all seasonable times, and shall take such copies thereof, or of such parts thereof, or extracts from the same, as he shall deem necessary in order to the due execution of this act.

Abstract to be made by the clerks of returns of statements delivered to additional commissioners.

LXXIV. And be it further enacted, That the duties hereby granted, including the duties contained in the Schedule marked (A.) as herein recited, and the said additional duties, shall be assessed and charged in one sum, under the following rules, which rules shall be deemed and construed to be a part of this act, and to refer to the said duties as if the same had been inserted under a special enactment.

Inspectors may have access, and take copies from books containing such abstracts.

Recited duties and additional duties in Schedule (A.) and rules, deemed part of this act.

#### SCHEDULE (A.)

No. I.—General Rule for estimating Lands, Tenements, Hereditaments, or Heritages, mentioned in Schedule (A.) of the said recited Act.

The annual value of lands, tenements, hereditaments, or heritages, charged under Schedule (A.) shall be understood to be the rent by the year at which the same are let at rack-rent, if the amount of such rent shall have been fixed by agreement, commencing within the period of seven years preceding the fifth day of *April* next before the time of making the assessment; but if the same are not so let at rack-rent, then at the rack-rent at which the same are worth to be let by the year; which rule shall be construed to extend to all lands, tenements, and hereditaments, or heritages, capable of actual occupation

Annual value to be ascertained by this rule, except as after stated.

occupation of whatever nature, and for whatever purpose occupied or enjoyed, and of whatever value except the properties mentioned in No. II. and No. III. of this Schedule.

No. II.—Rules for estimating the Lands, Tenements, Hereditaments, or Heritages herein mentioned, which are not to be charged according to the preceding General Rule.

- Certain properties charged on the profits. The annual value of all the properties hereinafter described shall be understood to be the full amount for one year, or the average amount for one year, of the profits received therefrom, within the respective times herein limited :
- Tythes in kind. First.—Of all tythes belonging to any lay impropriator, if taken in kind, on an average of three preceding years :
- Ecclesiastical Dues. ( Second.—Of all dues, and money payments in lieu of any tythes (not being tythes arising from lands) belonging to any lay impropriator on the like average :
- Tythes compounded. Third.—Of all tythes (arising from lands) if compounded for, and of all rents and other money payments in lieu of tythes (arising from lands, belonging to any lay impropriator as aforesaid) on the amount of such composition, rent, or payment, for one year preceding :
- The said duty in each case to be charged on the lay impropriator, his lessee or tenant, entitled to such tythes or payments, or his or their agent or factor, except in the cases mentioned in the fourth rule of No. IV. of Schedule (A.):
- Manors. Fourth.—Of manors and other royalties, including all dues and other services, or other casual profits (not being rents or other annual payments reserved or charged) on an average of seven preceding years, to be charged on the lord or lady of such manor or royalty, or person renting the same :
- Fines. Fifth.—Of fines received in consideration of a demise or demises of lands or tenements (not being parcel of a manor or royalty demisable by the custom thereof) on the amount so received within the year preceding by or on account of the party or parties ; provided, that in case the said party or parties shall prove to the satisfaction of the commissioners for general purposes in the district, that such fines or any part thereof have been applied as productive capital, on which a profit has arisen or will arise otherwise chargeable under this act for the year in which the assessment shall be made, it shall be lawful for the said commissioners to discharge the amount so applied, from the profits liable to assessment under this rule :
- Other profits from lands. Sixth.—Of all other profits arising from lands, tenements, hereditaments, or heritages not in the actual possession or occupation of the party to be charged and not before enumerated, on a fair and just average of such number of years, as the commissioners for the execution of this act shall on the statement of the party to be charged, judge proper (except such profits as may be liable to deduction in pursuance of the ninth or tenth rules in Number IV. hereinafter mentioned) to be charged

No. III.—Rules for estimating the Lands, Tenements, Hereditaments, or Heritages hereinafter mentioned, which are not to be charged according to the preceding General Rule.

The annual value of all the properties hereinafter described shall be understood to be the full amount for one year, or the average amount for one year, of the profits received therefrom within the respective times herein limited.

First.—Of all tythes belonging to any ecclesiastical person in right of his church or by endowment, if taken in kind, on an average of three preceding years: **Tythes.**

Second.—Of all dues and money payments in right of the church or by endowment, or in lieu of any tythes (not being tythes arising from any lands) and on all teinds in *Scotland*, belonging to any ecclesiastical person as aforesaid, on the like average: **Payment in lieu of tythes.**

Third.—Of all tythes (arising from lands), if compounded for, and of all rents, and other money payments in lieu of tythes (arising from lands) belonging to any ecclesiastical person as aforesaid, on the amount of such composition, rent, or payment for one year preceding: **Composition for tythes on land.**

The said duty in each case to be charged on the ecclesiastical person, his lessee or tenant, entitled to such tythes or payments, or his or their agent or factor, except in the cases mentioned in the fourth rule, No. IV. of Schedule (A.):

Fourth.—Of quarries of stone, slate, limestone, or chalk, on the amount of profits in the preceding year: **Quarries.**

Fifth.—Of mines of coal, tin, lead, copper, mundic, iron, and other mines, on an average of five years, subject to the provisions concerning mines, contained in this act: **Mines.**

Sixth.—Of iron-works, salt-springs or works, alum-mines or works, water-works, streams of water, canals, inland navigations, docks, drains, and levels, fishings, rights of markets and fairs, tolls, ways, bridges, ferries, and other concerns of the like nature, from or arising out of any lands, tenements, hereditaments, or heritages, on the profits of the year preceding: **&c.**

The duty in each of the three last rules to be charged on the person or persons, corporations, companies, or societies of persons, whether corporate or not corporate, carrying on the concern, or on their respective agents, treasurers, or other officers having the direction or management thereof, or being in the receipt of the profits thereof, on the amount of the produce or value thereof, and before paying, rendering, or distributing the produce or the value, either between the different persons, or members of the corporation, company, or society engaged in the concern, or to the owner or owners of the

the soil or property, or to any creditor or other person whatever having a claim on or out of the said profits, and all such persons, corporations, companies or societies, shall allow out of such produce or value a proportionate deduction out of the duty so charged, and the said charge shall be made on the said profits, exclusively of any lands used or occupied in or about the concern:

The computation of duty arising in respect of any such mine carried on by a company of adventurers shall be made and stated jointly in one sum, provided, that if any adventurer shall declare his proportion or share in such concern in order to a separate assessment, it shall be lawful to charge such adventurer separately, and nothing herein contained shall be construed to restrain any adventurer so separately assessed from deducting or setting against his profits acquired in one or more of such concerns, his loss sustained in any other of the said concerns over and above the profits thereof, provided that such loss shall not exceed the proportion of such adventurer which shall have been duly proved by the company in their computation of duty, and shall have been allowed by the respective commissioners, and in every such case, one assessment only shall be made on the balance of such profit and loss of the adventurer so separating his account in the parish or place where such adventurer shall be chargeable to the greatest amount, and the amount of each person's share so proved and allowed shall be deducted from the general assessment of the company or companies to which such adventurer shall belong, and the respective commissioners shall cause the assessments on the said companies to be rectified as the case may require; and the certificate of the commissioners making such separate assessment shall be an authority to the commissioners acting in another district to cause the assessments on the respective companies to which such assessments shall belong to be rectified; and in case such loss shall arise in a different district than where such separate assessment shall be to be made, a certificate of the amount of such loss, and the proportion of such adventurer therein, shall be proof of the deduction to be made by the commissioners making such assessment.

#### No. IV.—Rules and Regulations respecting the said Duties.

To be charged in the parish.

First.—All properties chargeable to the duties in Schedule (A.) shall be charged in the parish or place where the same are situate, and not elsewhere, except as hereinafter is excepted:

Except canals and roads.

Provided, That the profits arising from canals, inland navigations, streams of water, drains or levels, or from any roads or ways of a publick nature, and belonging to or vested in any company of proprietors or trustees, whether corporate or not corporate, may be stated in one account, and charged in

in the city, town, or placé, at or nearest to the place where the general accounts of such concern shall have been usually made up; and it shall be lawful for the said proprietors or trustees, having paid the duties so chargeable, either to deduct a just proportion thereof from the interest payable to the creditors of the said properties, or any of them, or to pay such interest in full, without making any such deduction; and it shall be lawful for the said creditors to receive such interest in full, and they or any of them shall not be liable thereupon to the penalty hereinafter contained:

Provided also, That the profits arising from any manor or Manors. royalty as aforesaid, which shall extend into different parishes, may be assessed in one account in the parish where the court for such manor or royalty shall have been usually held: provided also, that the profits arising from all fines received by the same person, body politick or corporate, or company, may be assessed in one account, where the person or persons to be charged under the regulations of this act shall reside:

Second.—All lands occupied by the same person or persons, shall be brought into every account thereof required to be delivered by such person or persons under this act, whether the same shall be occupied by such person or persons as owner or tenant, or as tenant under distinct owners, or shall be situate in the same or in different parishes or districts, but the charge thereon shall be in each parish or district, in proportion to the value of the property situate therein; of which proportions the occupier or occupiers shall be required to deliver an account in each parish wherein any part of such lands are situate, and a separate estimate shall be given of lands in the same occupation belonging to distinct owners; and if any occupier of lands situate in different parishes or places shall wilfully omit to deliver an account of the lands so occupied in each parish or place, although such occupier may not reside in one or more of such parishes or places, every such occupier over and above the penalty herein imposed, shall be charged for the lands so omitted at double the rate contained in this act:

Lands in the same occupation to be charged according to the parishes.

Provided always, That lands held under the same demise, or in the occupation of the same person as owner, although situate in different parishes, may be charged in either parish at the discretion of the respective commissioners, if the said commissioners shall be satisfied that the proportion in each parish, either in respect of quantity, rent, or value of the said lands cannot be ascertained, in case the whole of the said lands shall be situate in the same district of commissioners; and if the said lands extend into different districts of commissioners, then the assessment shall be made in that district where the occupier of such lands doth reside:

Lands in different parishes to be charged in either.

Third.—For any dwelling-house in the occupation of a tenant, which with the buildings or offices belonging thereto, and

Houses under 10% charged on landlords.

the land occupied therewith, shall be under the annual value of ten pounds, and for all lands and tenements let to any tenant for a less period than one year, the assessment thereupon may, if the commissioners for executing this act shall think fit, be made on the landlord, but so as not to impeach the remedy of recovery of the duty from the occupier in default of payment by the landlord :

Tythes may be charged on occupiers of land.

**Fourth.**—For any compositions, rents, or other payments in lieu of tythes, the assessment thereupon may, if the commissioners for executing this act think fit, be made on the respective occupiers of the lands from which such tythes arise, or on the respective persons liable to the payment of such compositions, rents, or other payments; and the said commissioners may direct notices to be delivered to such persons respectively, for the purposes of obtaining returns of the value of such compositions, rents, and payments, subject to the like penalties, and under the regulations of this act, for returns of the annual value of lands :

Mines failing,

**Fifth.**—If any mine, enumerated in the fifth rule, No. III. of this Schedule, has, from some unavoidable cause, been decreased, and is decreasing in the annual value thereof, so that the average of five years will not give a fair and just estimate of the annual value thereof, it shall be lawful after due proof before the commissioners for general purposes in the district, where such mine shall be situate, to compute such annual value on the actual amount of such profits and gains in the preceding year ending as aforesaid, subject to such abatement on account of diminution of duty within the current year, as is herein provided in other cases; and if any such mine shall, from some unavoidable cause, have wholly failed, it shall be lawful for the said commissioners, on due proof thereof, wholly to discharge any assessment made thereon :

or failed.

Provided always, That whenever any such mine shall be situate, or the produce thereof shall be manufactured in a different place than where the produce thereof shall be sold, the profits arising therefrom shall be assessed and charged in the parish and district where the said mine is situate, or where the produce thereof is manufactured and not elsewhere :

Duties may be ascertained according to the length of possession.

**Sixth.**—If in estimating the value of any of the properties enumerated in No. II. or No. III. of this Schedule as before mentioned, it shall appear that the account required by the said rules, or any of them, cannot be made out by reason of the possession or interest of the party to be charged thereon having commenced within the time for which the account is directed to be made out, it shall be lawful for the said party or parties and all persons concerned in executing this act, to estimate the profits of one year, in proportion to the profits received within the time elapsed since the commencement of such possession or interest :

Foreign ministers.

**Seventh.**—The duty to be charged under this Schedule, in respect



respect of any house or tenement occupied by any accredited minister from any foreign prince or state, shall be charged and paid by the landlord or person immediately entitled to the rent of the said house or tenement :

**Eighth.**—The duty to be charged in respect of any house, tenement, or apartment belonging to his Majesty, his heirs or successors, in the occupation of any officer of his Majesty, his heirs or successors, in right of his office or otherwise, (except apartments in his Majesty's royal palaces) shall be charged on and paid by the occupier of such house, tenement, or apartment, upon the annual value of each house, tenement, or apartment so occupied :

Official  
houses.

**Ninth.**—The occupier or occupiers of any lands, tenements, hereditaments, or heritages, being respectively tenants of the same, and paying the said duties, shall deduct so much thereof as in respect of the rent payable to the landlord or landlords for the time being, (all sums allowed by the commissioners being first deducted) as a rate of two shillings for every twenty shillings thereof, would by a just proportion amount unto, which sums shall be deducted out of the first payment thereafter to be made on account of rent; and the receivers of his Majesty, his heirs and successors, and all landlords, both mediate and immediate, their respective heirs, executors, administrators, and assigns, according to their respective interests, and their respective receivers or agents, shall allow such deductions and payments upon receipt of the residue of the rents, under the penalty herein contained; and the tenants paying the said assessment shall be acquitted and discharged of so much money, as if the same had actually been paid unto the person or persons to or for whom his or their rents shall have been due and payable; and the occupier or occupiers of lands charged on the amount of any composition, rent, or payment for tythes arising therefrom, and paying the said duties, shall be entitled to make the like deductions from such composition, rent, or payment on paying the same :

Occupiers to  
recover from  
landlord, ac-  
cording to the  
rate, by de-  
ducting the  
duty out of  
the rent.

**Tenth.**—Where any such lands, tenements, or hereditaments are subject or liable to the payment of any rent, charge, annuity, fee, farm-rent, rent-service, quit-rent, feu-duty, teind-duty, stipends to licensed curates, or other rent or annual payment thereupon reserved or charged, the landlords, owners, or proprietors, by whom any deductions or payments shall have been allowed as aforesaid, and the landlords, owners, and proprietors being respectively occupiers, and charged to the said duties, shall abate and deduct, and detain and keep in their hands, out of every such rent, charge, annuity, fee, farm-rent, rent-service, quit-rent, feu-duty, teind-duty, stipend, or other rent or annual payment aforesaid, so much of the said duties or payments, on account of the same, (the just proportion of the sums allowed by the commissioners being first deducted), as a like rate of two shillings for every twenty shillings on such rent, charge, annuity, fee, farm-rent, rent-service, quit-rent, feu-duty, teind-duty, or stipend, or other

Landlords  
may recover  
from others  
having interest  
at the like  
rate.

rent

rent or annual payment aforesaid, respectively, shall by a just proportion amount unto; and the receivers of his Majesty, his heirs or successors, and all and every person and persons who are or shall be anyways entitled unto such rents, duties, stipends, or annual payments, their receivers, deputies, or agents, are hereby required to allow such deduction and payments according to such rate, upon the receipt of the residue of such monies as shall be due and payable to them for such rents, duties, or annual payments, without any fee or charge for such allowance, and under the penalty herein contained; and the landlord, owner, proprietor, and occupier respectively, being charged as aforesaid, or having allowed such deductions or payments, shall be acquitted and discharged of so much money, as if the same had actually been paid unto such person or persons to whom such rent, charge, annuity, fee, farm-rent, rent-service, quit-rent, feu-duty, teind-duty, stipend, or other rent or annual payment aforesaid, shall have been due and payable:

Mortgagees in possession liable.

Eleventh.—Where any mortgagee, or creditor in any heritable bond or wadset, shall be in the possession of the lands, tenements, or hereditaments mortgaged or secured, such mortgagee or creditor shall be chargeable as occupier when in the actual occupation of the same, and when not in the actual occupation of the same, shall be liable to such deductions as any other landlord would be; and upon the settlement of accounts between such mortgagee or other creditor as aforesaid, and the mortgagor or debtor, the duty payable, in respect of the amount of the interest payable upon such mortgage or other debt as aforesaid, shall be taken and allowed as so much money received by such mortgagee or other creditor as aforesaid on account of such interest:

Owner dying, how the duty is to be paid.

Twelfth.—Where any houses, lands, or tenements shall be occupied by the owner at the time the assessment under this act shall be made, who shall die before payment of the duty, the heirs, executors, administrators, or assigns, or other person or persons who on such death become entitled to the rents and profits thereof, shall be liable to the payment of all arrears of the said duty due at the time of such death, and to all subsequent instalments for that year, according to their respective interests, without any new assessment:

Houses occupied by and belonging to different persons to be charged distinct.

Thirteenth.—Where any house shall be divided into distinct properties, and occupied by distinct owners or their respective tenants, such properties shall be charged distinct on the respective occupiers:

Deductions how to be allowed.

Fourteenth.—No deduction from the estimate or assessment on any lands, tenements, hereditaments, or heritages shall be allowed in any case not authorised by this act, nor unless an account in writing signed by the occupier or occupiers thereof, or by the party claiming such deduction, stating the nature and amount thereof, shall have been delivered to the assessor or assessors within the time, and pursuant to the notice delivered

livered by such assessor or assessors; and if any such deduction shall have been made or allowed contrary to this act, or without such account in writing as aforesaid, it shall be lawful for the surveyor or inspector to surcharge the assessment, and to charge therein a sum equal to the amount of duty by which the assessment shall have been diminished on occasion of such deduction, which surcharge shall not be annulled or vacated under any pretence whatever, but shall stand part of the assessment.

No. V. Particular Deductions from Schedule (A.) Deductions,

First.—For the amount of the tenths and first-fruits, duties and fees on presentations paid by any ecclesiastical person, within the year preceding that in which the assessment shall be made: Tenths, &c.

Second.—For procurations and synodals paid by ecclesiastical persons on an average of seven years preceding that in which the assessment shall be made: Procuracion, &c.

Third.—For repairs of collegiate churches and chapels, and chancels of churches, or of any college or hall in any of the universities of *Great Britain*, by any ecclesiastical or collegiate body, rector, vicar, or other person or persons bound to repair the same, on an average of twenty-one years preceding as aforesaid, or as nearly thereto as can be produced: Repairs of chancels.

Fourth.—For the amount charged on lands, tenements, hereditaments, or heritages, towards an aid granted by an act passed in the thirty-eighth year of the reign of his present Majesty, intituled, *An act for granting an aid to his Majesty, by a land-tax to be raised in Great Britain, for the service of the year one thousand seven hundred and ninety-eight*, where the charge thereon shall not have been redeemed: Deductions for land-tax.

Fifth.—For the amount charged on lands, tenements, hereditaments, or heritages, by a publick rate or assessment, in respect of draining, fencing, or embanking the same: For drainage, &c.

In all which cases there shall be allowed and deducted out of the assessment to be made thereon, in respect of the property, unless such payments or any part thereof shall be made by a tenant or tenants, such sum of money as a like rate of two shillings for every twenty shillings of the sums paid, would by a just proportion amount unto:

Provided always, That the allowances to be granted in pursuance of the first, second, or third cases, may be granted to the ecclesiastical or collegiate body, rector, vicar, or other person or persons aforesaid, liable to the charges therein mentioned, in one sum, and in the same manner as allowances are to be granted in respect of income, either by deducting the same from the assessment upon them (if any) or by certificate; and such allowances shall be classed as allowances in respect of income. Allowances to ecclesiastical bodies, &c. how to be made.

No. VI. Allowances to be made in respect of the said Duties in Schedule (A.)

Exemptions  
for colleges  
and halls.

For the duties charged on any college or hall in any of the universities of *Great Britain*, in respect of the publick buildings and offices belonging to such college or hall, and not occupied by any individual member or members thereof, or by any person paying rent for the same, and for the repairs of the publick buildings and offices of such college or hall, and the gardens, walks, and grounds for recreation repaired and maintained by the funds of such college or hall :

Or on any hospital, publick school, or alms-house, in respect of the publick buildings, offices, and premises belonging to such hospital, publick school, or alms-house, and not occupied by any individual officer or the master thereof, whose profits or emoluments however arising shall exceed fifty pounds per annum, or by any person paying rent for the same, and for the repairs of such hospital, publick school, or alms-house, and offices belonging thereto, and of the gardens, walks, and grounds for the sustenance or recreation of the hospitallers, scholars, and alms-men, repaired and maintained by the funds of such hospital, school, or alms-house :

For the duties charged on any cottage or tenement not exceeding the annual value of forty shillings, belonging to and occupied by any person not otherwise chargeable to any of the duties contained in this act :

The said allowances to be granted by the commissioners for general purposes in their respective districts :

Rents of ho-  
spitals and  
charity lands.

Or on the rents and profits of messuages, lands, tenements, or hereditaments belonging to any hospital, publick school, or alms-house, or vested in trustees for charitable purposes, so far as the same are applied to charitable purposes :

The said allowances to be granted on proof before the commissioners appointed as aforesaid, or to be appointed under the authority of this act for special purposes of the due application of the said rents and profits to charitable purposes only, and in so far as the same shall be applied to charitable purposes only :

The said allowances to be claimed and proved by any steward, agent, or factor acting for such school, hospital, or alms-house, or other trust for charitable purposes, or by any trustee of the same, by affidavit to be taken before any commissioner for executing this act in the district where such person shall reside, stating the amount of the duties chargeable, and the application thereof, and to be carried into effect by the said commissioners for special purposes, and according to the powers vested in such commissioners, without vacating, altering, or impeaching the assessment to be made under this act, on or in respect of such properties ; which assessments shall be in force and levied notwithstanding such allowances.

LXXV. And be it further enacted, That the duties hereby granted, including the duties contained in the Schedule marked (B.) as herein recited, and the said additional duties before mentioned, shall be assessed and charged in one sum under the following rules; which rules shall be deemed and construed to be a part of this act, and to refer to the said last mentioned duty, as if the same had been inserted under a special enactment.

Rented duty, and additional duties in Schedule (B.), and rules deemed part of the act.

### SCHEDULE (B.)

#### No. VII.—Rules for assessing and charging the Properties under Schedule (B.)

The duties last before mentioned shall be charged in addition to the duties to be charged under Schedule (A.) on all the properties in this act directed to be charged to the said duty, according to the general rule in No. 1. Schedule (A.) before mentioned, on the full amount of the annual value thereof, estimated as by this act is directed (except a dwelling-house, and the domestic offices thereunto belonging, and which dwelling-house and offices shall not be occupied by virtue of one and the same demise with a farm of lands for the purpose of farming such lands, or with a farm of tythes for the purpose of farming the same; and except warehouses or other buildings occupied for the purpose of carrying on a trade or profession); provided, that in all cases where lands in *England* are not subject to tythes, or to any modus or composition real in lieu thereof, there shall be deducted out of the duties contained in this Schedule, a sum not exceeding one-eighth part thereof; and in all cases where such lands are subject to a modus or composition real, and not subject to any tythes, there shall be deducted out of such duties, so much thereof as, together with the like rate on such modus or composition real, shall not exceed one-eighth part of such duties as aforesaid; and in all cases where such lands are subject to a modus or composition real in lieu of certain specific tythes, and also are subject to certain other specific tythes, or where such lands are free of certain specific tythes, and are subject to certain other specific tythes, the annual value of such lands shall, for the purpose of charging the duties under this Schedule, be estimated at the rack-rent at which the same would let by the year if wholly free from tythes, and there shall be deducted therefrom the amount or value of one-eighth of the said duties chargeable on the said estimate, as in cases of tythe-free lands: provided also, that any person being lessee and occupier of tythes or teinds taken in kind, or being the occupier of the lands from whence such tythes or teinds shall arise, and compounding for the same, shall be charged, in respect of the occupation, at the rate of sixpence for every twenty shillings of the annual value thereof, estimated as aforesaid: provided also, that the several properties herein

To be charged in addition to Schedule (A.) on the same properties, except for dwelling-houses distinct from farms and tythes.

One-eighth to be deducted from rent of tythe-free lands.

Lessees and occupiers of tythes to pay sixpence for every twenty shillings.

after

after described in No. VIII. shall be assessed and charged in manner therein mentioned.

**No. VIII.—Rules for estimating the Properties hereinafter next mentioned, under Schedule (B.)**

Nurseries or gardens.

Lands occupied as nurseries or gardens for the sale of the produce, and lands occupied for the growth of hops, shall be charged to the duties in Schedule (B.) on the profits of one year, on an average of the three preceding years, except where the lands so occupied for the growth of hops shall be part of a farm held under one demise, or by the same person as owner, and shall not exceed one-tenth part of such farm; in which case the duty thereon under this Schedule shall be charged, together in one sum as for a farm, by the said general rule in Schedule (A.) mentioned.

**No. IX.—Rules for charging the said Duties under Schedules (A.) and (B.)**

To be paid by the occupier.

**First.**—The said duties, except where other provisions are made as aforesaid for estimating particular properties, shall be estimated according to the general rule contained in Schedule (A.) and shall be charged on, and paid by the occupier or occupiers for the time being, his, her, and their executors, administrators, and assigns.

Having the use of lands to be deemed occupiers.

**Second.**—Every person having the use of any lands or tenements, shall be taken and considered, for the purposes of this act, as the occupier of such lands or tenements:

To be in force for one year.

**Third.**—The said several duties shall on each assessment thereof be levied on the occupier or occupiers for the time being, without any new assessment, notwithstanding any change in the occupation thereof: provided every tenant, on quitting the occupation, shall be liable for the arrears at the time of so quitting, and for such further portion of time as shall then have elapsed, to be settled and levied by the respective commissioners, and repaid to the occupier or occupiers by whom the same shall have been paid; and the executors or administrators of any tenant who shall die before the payment of such assessment, shall be liable in like manner as the testator or intestate would have been if living: provided also, that every tenant, quitting before the time of making the assessment, shall be liable for such portion of the year as shall have elapsed at the time of his so quitting, to be adjusted and settled by the respective commissioners.

How paid on change of occupation.

**No. X.—Rules for estimating the annual Value of Properties before described in Schedules (A.) and (B.) or either of them.**

Money payments paid by landlord on account of

**First.**—Where any landlord shall be subject to any covenant or agreement to pay and satisfy, out of the rent reserved on any lands or tenements, all or any parochial rates, taxes, or assessments

assessments which by law are a charge on the occupier, or any composition for tythes; or where any rector, vicar, or other person entitled to any rent or other annual payment to be made in lieu of tythes, or any composition for tythes, shall pay and satisfy out of the amount thereof, all or any such parochial rates, taxes, or assessments charged on such tythes, rents, compositions, or other annual payments aforesaid; then and in every such case, the annual value shall be estimated for the purposes of this act, exclusive of such rates, taxes, or assessments, and of such composition for tythes, to be computed on the amount thereof *bonâ fide* paid by such landlord or other person aforesaid, in and for the year preceding the year of assessment; or where the owner shall be also occupier of such lands or tenements, and shall have paid any parochial rates, taxes, or assessments charged on the same, or any compositions for tythes thereon, then and in such case, the said annual value shall be also estimated, exclusive of such rates, taxes, and assessments, and compositions for tythes, to be computed in like manner as aforesaid:

Second.—Where any tenant of lands or tenements shall be subject to any covenant or agreement, to pay and satisfy all or any aids, taxes, rates, or assessments by law chargeable on or payable by the landlord or landlords, then and in such case the amount thereof which shall have been *bonâ fide* paid by such tenant, in and for the year preceding the year of assessment, shall, in making the estimate for the purpose of charging the duty in respect of occupation, be added to the rent reserved, in case the same shall have been let within the period of seven preceding years; and if not so let, the estimate shall be made according to the general rule in Schedule (A.) with the like addition thereto of the amount of such payment.

Third.—Where the amount of rent of lands reserved in money shall depend in the whole, or in part, on the price of corn or grain, the estimate for the purpose of charging the duties in Schedule (A.) shall be made on the amount payable according to the average prices or fiars fixed in the year preceding the year appointed for payment of the duty, and in the same manner by which such rents have usually been ascertained between the landlords and tenants; but where a whole or part of the rent shall be reserved in corn or grain, then the said estimate shall be made on the like average price or fiar, computed on the quantity of corn or grain delivered or to be delivered in the year appointed for payment of the duty; or where such computation cannot be made, the estimate aforesaid may be made on the annual value of such lands estimated according to the said general rule:

Fourth.—Where the amount of rent reserved on lands, tenements, hereditaments, or heritages, shall depend on the actual produce thereof, either in respect of the price or quantity of such produce, the estimate, for the purposes of charging the

occupier, to be deducted from the rent.

Amount of money paid by tenant on account of landlord to be added to the rent.

In ascertaining rent according to price of corn or grain.

And according to produce.

the duties in Schedule (A.), shall be made on the amount or value of such produce in the year preceding the year appointed for payment of the duty according to the prices fixed, and according to the quantity produced in that year by the same rules and in the same manner, by which such rents have usually been ascertained between the proprietors and their lessees or tenants; and where the prices or fiars shall vary in the two years of assessment, or the amount of produce shall vary in those years, the assessment shall on appeal or surcharge be rectified accordingly :

In Scotland the estimate to be made according to the general rule.

Fifth.—Every estimate of such property in *Scotland*, shall be made without reference to the cess, or tax-roll, or valued rents heretofore used in *Scotland*, or any stent thereon, and shall be made according to the general rule contained in Schedule (A.) to the best of the belief and judgement of the commissioners, assessors, and others employed in charging the said several duties.

Foreestimating lands and tenements.

LXXVI. And be it enacted, That upon every account of the annual value of the several properties aforesaid, to be charged under Schedules (A.) and (B.), delivered in manner before directed to the assessor or assessors, it shall be lawful for the said assessor or assessors to make an estimate of the said property on the amount of the sum ascertained by such account, if the said assessor or assessors shall be satisfied with such amount; but if the said assessor or assessors shall not be satisfied therewith, or if no such account shall have been returned, or if the occupier or occupiers or other persons aforesaid shall not be resident within the limits of the district of such assessor or assessors, and no such return shall have been made, then the said assessor or assessors shall make an estimate, to the best of his or their judgement, of the annual value of the said property of which no sufficient account shall have been delivered; and in doing so it shall be lawful for such assessor or assessors, and he and they in every case relating to lands or tenements to be estimated according to the said general rule by the annual value thereof, where such annual value cannot be otherwise ascertained, is and are hereby required to make such estimate according to the following rules; *videlicet*,

#### No. XI.

To be made on the same sums if rated to the poor on full value.

First.—Where the last rate made for the relief of the poor in any parish or place shall be made throughout by a pound rate on the annual value, as the same would be estimated according to Schedule (A.), the estimate thereon to be made under this act, shall be made on the same sums respectively as in such rate :

To be increased to full value if made on proportionate sums.

Second.—Where the said rate shall be made throughout by such pound rate or any proportionate part of the annual value as aforesaid, the proportion thereof shall be observed as in the said rate, but the estimate thereon to be made under this act, shall be made at the same sums respectively as they would have



have been estimated at, if the said rate had been made on the full amount of such annual value:

Third.—Where properties of different kinds shall be rated in the said rate, according to different proportions of the value thereof as aforesaid, or shall be rated therein at different rates of such value, but nevertheless the properties of the same kind shall be rated in a due proportion to each other, both as to the value and rate of charge, in every such case the rule of rating lands, both as to the value and the rate of charge, shall, in making the estimate under this act, be observed throughout, as well with respect to such lands as to the other properties therein rated, so far as relates to such rates as shall be made either on the full value of the properties, or on any proportionate part thereof:

If in different proportions, the rate for lands to be the guide throughout.

Fourth.—In all cases not falling within the three preceding rules, but nevertheless where the properties shall appear to the assessors to be rated in the said rate in the same proportion to each other, though the proportion of such rate to the value of the property rated be not known, and the assessors are able to ascertain the rack-rent of all or any of the properties which shall have been so let within the period of seven years preceding, within the limits of the parish or place where the said assessors shall act, they shall make an estimate of such properties on the amount of such rents respectively, and the amount contained in the estimates so made, shall form the basis on which the estimates of other properties, of which the rack-rent shall not have been so ascertained, shall be made; and they shall make their estimates of all other property in a sum bearing the same proportion, as near as the same can be computed, to the amount of such first estimates, as the sums at which all such other properties of which the rent hath been so ascertained and valued at in such rate, bear to the sum charged in the said rate on the said properties first estimated; and they shall apportion the sum so estimated, on such other properties, in the same proportion, as near as the same can be computed, as they are respectively rated at in such rate, and shall make their estimate under this act in such sums respectively; and in cases where the same rule of proportion shall not have been observed in rating different kinds of property, then the assessors shall make an estimate as above directed upon each of such kinds of property, for the purpose of forming a basis on which the estimates of other properties of the same kind may be made.

Where the proportions are not known.

LXXVII. Provided always, and be it further enacted, That where any messuage or tenement, together with the offices, gardens, and lands occupied therewith, or any lands separately occupied, shall be under the annual value of ten pounds, and the assessor or assessors shall be able to estimate the said value either by the rules before mentioned, or from his or their own knowledge,

Assessors allowed to estimate messuages, &c. under 10l.

ledge, or otherwise, it shall be lawful for such assessor or assessors to make an estimate of such property accordingly, to the best of his or their judgement, without requiring a return of the annual value as aforesaid, unless the surveyor or inspector shall object to such estimate, and shall require a notice for that purpose to be delivered; and if any assessor, not having given such notice, shall neglect to estimate the said properties, and make a return of the true annual value thereof according to this act, every such assessor shall forfeit any sum not exceeding ten pounds.

Assessors may make their estimates of land on the production of the lease by the tenant, according to the reserved rent.

LXXVIII. And be it further enacted, That in case any tenant at rack-rent shall produce to the assessor or assessors the lease or agreement in writing under which he or she immediately holds any premises to be charged as aforesaid according to the general rule, the production of which lease or agreement every such assessor is hereby authorised to demand whenever the same shall appear to him necessary; and in case it shall appear by such lease or agreement that the same shall have been let within the period of seven preceding years, and no other consideration in money than the rent reserved shall be contained in such lease or agreement, it shall be lawful for such assessor or assessors to make their estimate according to such rent; any thing before contained to the contrary notwithstanding; but such assessment shall not be binding in case it shall appear to the commissioners that the said lease or agreement doth not express the full consideration, whether in money or value for the demise, or the rent *bonâ fide* paid for the same, or that the rent reserved is less than the rack-rent on occasion of repairs or improvements done or to be done by the lessee or assigns, or is made in any other respect with intent to conceal the annual value of such premises, or to diminish the estimate to be made thereon, or hath been assigned to such tenant, or any former tenant, for any consideration in money or value paid or agreed to be paid: provided always, that regard shall be had to the cases before mentioned, where the amount of the reserved rent shall be increased by reason of any covenant or agreement by the landlord, to discharge the tenant's taxes, rates, assessments, or duties before mentioned, or where the same shall be decreased by reason of any covenant or agreement by the tenant to discharge the landlord's taxes, rates, or assessments, or on occasion of any expences incurred or to be incurred by the lessee or assigns whether mentioned or not mentioned in such lease or agreement, and to the deductions to be made on account of any aid or publick rate or assessment before described.

If such lease shall be *bonâ fide* at rack-rent.

Tenants at rack-rent under a parol-demise, or not able to procure leases, to deliver an account of the value.

LXXIX. And be it further enacted, That in case any tenant at rack-rent, under any parol-demise from year to year, within the period mentioned in the said general rule, or any tenant who, by reason of any mortgage or other contract, shall not have the custody or possession of, or the power over any lease or agreement in writing under which he holds the premises demised, within the said period, and who shall give reasonable proof to the com-

com-

commissioners why he is unable to produce the same, shall deliver to the assessor or assessors an account in writing signed by him or her, of the actual amount of the annual rent reserved on such demise, such account so delivered shall be deemed a compliance with this act, in all cases where he may be called upon, under the authority of this act, to produce such lease or agreement; and it shall be lawful for such assessor or assessors to make their estimate according to such rent, any thing before contained to the contrary notwithstanding; but such assessment shall not be binding, in case it shall appear to the said commissioners that the said account doth not express the full consideration for such demise, or the rent *bonâ fide* paid for the same, or that the rent reserved is less than the rack-rent on occasion of any payments as aforesaid made or to be made by such tenant, or is made in any other respect with intent to conceal the annual value of the premises held under such demise, or to diminish the estimate to be made thereon.

LXXX. And be it further enacted, That every such tenant who shall wilfully deliver any such account which shall be false, or who shall wilfully produce any lease or agreement with a fraudulent intent to conceal the annual value of the premises therein comprised, or to diminish the estimate to be made thereon, shall forfeit the sum of twenty pounds, and shall be liable to be charged in double the duty hereby directed to be charged as aforesaid, computed on the annual value of the premises held under such demise, estimated according to this act; and the said inspectors and surveyors are hereby required to surcharge the same, and the commissioners are hereby required to make an assessment accordingly.

Penalty on tenants delivering false accounts of the value of the premises.

LXXXI. And be it further enacted, That every tenant of lands, tenements, or heritages in *Scotland*, shall, within ten days after the assessor or assessors shall have left at his or her usual place of abode, or at any dwelling-house or other place on the premises to be charged with the assessment, a note in writing to the effect after mentioned, (which such assessor or assessors are hereby required to deliver in every instance) shall produce to such assessor or assessors the tack or lease, or other agreement or articles in writing under which he or she holds such lands or tenements; or where the same shall not be in the power, custody, or possession of such tenant, or there shall be no such tack, lease, or agreement, or articles, then he or she shall leave with such assessor or assessors, or at his or their dwelling-house, within the time before mentioned, a note in writing of the actual rent annually reserved and payable, and of any other valuable consideration given or to be given to the landlord or landlords of such lands and tenements, as a further consideration for such tenancy, under the penalty of treble the duty hereby chargeable thereon in case of any wilful neglect to comply with such notice; and it shall be lawful for such assessor or assessors to make his or their estimate on the production of such lease, or agreement, or articles, according to the rent therein reserved and made payable;

Tenants in Scotland to produce their leases on notice :

able; and in case of non-production of such lease, or agreement, or articles in writing, then upon the rent reserved or made payable, according to the account thereof delivered as aforesaid, if he or they shall be satisfied that the said lands, tenements, or heritages, have been *bonâ fide* let at the reserved rent notified to him or them as aforesaid without other valuable consideration; but in case such assessor or assessors shall not be satisfied with the notification given to him or them, or in case no such notification shall be given, then such assessor or assessors shall make the estimate as directed in the foregoing rules.

To be left with a justice of peace, &c. in a certain case.

LXXXII. Provided always, and be it further enacted, That if the farm occupied by such tenant shall be distant more than ten miles from the dwelling-house of such assessor, it shall be competent to such tenant to lodge his or her lease, or note in writing of the rent with the nearest justice of the peace, or with the clergyman of the parish where the farm is situated; and the said justice of the peace or clergyman respectively, shall be obliged to shew the said lease or note of the rent to the said assessor when required.

All properties to be assessed if lands become unoccupied; distress may be taken afterwards.

LXXXIII. And be it enacted, That the said several duties shall be assessed on all lands, tenements, and hereditaments, whether occupied at the time of assessment or not; and so far as respects the duties chargeable under Schedule (A.) in case any lands charged to the said duties in any part of *Great Britain* shall be unoccupied, and no distress can be found on the same at the time such duties shall be payable, then and in such case it shall be lawful for the collectors of the parish or place where the said lands are situate for the time being, at any time after to enter upon the said lands when there shall be any distresses thereupon to be found, and the distress and distresses to seize and sell, under the like powers as they might have distrained on the same lands if in the occupation of such person or persons at the time the duties became due: provided always, that the said duties, or either of them, shall not be levied on any houses which shall have been or shall become unoccupied for such year, or portion of the year, as the same shall be unoccupied; but the assessment thereupon for such year, or portion of the year as aforesaid, shall, upon appeal, be discharged or diminished by the commissioners, on due proof of the time in which such house has remained unoccupied.

Assessments on houses unoccupied to be discharged.

Mode of levying the duties charged on tythes.

LXXXIV. And be it enacted, That where by any assessment the duties hereby granted shall be charged on tythes or teinds, and the same shall not be paid within the respective times limited by this act, it shall be lawful for the collector and officer to distrain upon such tythes or teinds, or any other goods or chattels of the owner of such tythes or teinds, wherever the same can be found, and to seize, take, and sell so much thereof as shall be sufficient for the levying the said assessment, under and subject to the powers granted by the said recited acts respectively in other cases.

LXXXV. And

LXXXV. And be it enacted, That when any assessment shall be charged on any composition for tythes or teinds, or any rent or payment in lieu of tythes or teinds, the occupier of the lands and premises charged with such compositions, rents, or payments, shall be answerable for the duties so charged, and may deduct the same out of the next payment on account thereof; and where any assessment shall be charged on the profits of manors or royalties, or of markets or fairs, or on tolls, fisheries, or any other annual or casual profits not distrainable, the owner or occupier, or receiver or receivers of the profits thereof, shall be answerable for the duties charged thereon, and may retain and deduct the same out of such profits; and in every such case the collector shall distrain upon such persons respectively, by any of the ways and means prescribed by the said recited acts respectively.

Mode of levying the duties on compositions for tythes, manors, or royalties, markets, fairs, tolls, fisheries, &c.

LXXXVI. And be it enacted, That the respective assessors acting in the execution of this act shall make their certificates of valuation or estimates on all lands, tenements, and hereditaments, or heritages, within the limits of those places for which they are to act, and shall set down the full and just annual value of all such lands and premises estimated in each particular case, according to the directions of this act, together with the names and surnames of the occupiers and proprietors thereof, and shall at the same time deliver to the said commissioners all returns which shall have been made to them, as well of such annual value, as of any deduction claimed to be made therefrom, such returns being first progressively numbered.

How assessors are to make their estimates.

LXXXVII. And be it further enacted, That whenever the assessors for any parish, ward, or place, shall not be able to make their estimates according to the provisions of this act, or shall be obstructed therein, it shall be lawful for them to make application to any two or more of the commissioners acting in the execution of this act for the district where such assessors shall be appointed, or to any surveyor or inspector of the said duties, who shall severally instruct such assessors in making their estimates, and assist them in the execution of this act, according to the powers and authorities vested in them respectively by this act.

Assessors to apply to commissioners and surveyors for instructions.

LXXXVIII. And be it enacted, That the assessors to be appointed for the aforesaid duties in *England, Wales, and Berwick-upon-Tweed*, shall, at the time of bringing in their certificates of valuations or estimates, if required so to do by any surveyor or inspector of the said duties, or by any two or more of the respective commissioners, give notice to the overseers of the poor of the parish or place where they shall act, to produce, or cause to be produced to the commissioners for executing this act in relation to the said duties, the book or books, or a true copy thereof, in which shall have been entered the rates made for the relief of the poor of such parish or place, and also a true copy of the last rate made for the relief of the poor in such parish or place, who shall without fail deliver the same to the said inspector or surveyor of that district for the use of the said commissioners; and the said

Assessors to verify their estimates before the commissioners. They and the overseers may be examined before the commissioners to whom copies of rates are to be produced, and who may rectify the assessments if not duly made.

assessors

assessors shall declare in writing, signed by them, whether the said rates are made on the full value of the properties therein, or in any and what proportionate part thereof, to the best of their knowledge and belief; and the said commissioners shall, in case the said surveyor or inspector shall allege and shew to the satisfaction of the said commissioners that the said estimates or any of them have not been made according to the directions of this act, examine the said assessors and also the overseers of the poor for the same parish or place, or any of them, being duly summoned for that purpose, on their oaths or solemn affirmation, touching the proportions between the said rates and the value of the properties charged therein, and whether the properties, or any and which of them, have been valued therein at the amount, or at any and what proportion of the annual value thereof respectively, and what ought to be the just proportion between the rates on the different properties therein charged, if the amount of the values thereof, and the same proportion between the rates, had been observed throughout the rate, and also what property shall have been omitted to be rated, and which of the properties in the parish or place shall be entitled to be assessed on the profits or on an average of the profits according to this act; and the said inspectors and surveyors shall carefully examine the estimates made by the same assessors with the last rate made for the relief of the poor, in order that they may the better ascertain whether the said estimates have been made on all the properties situate in each parish, and according to the directions prescribed by this act, and from the result of the said enquiries may rectify the same estimates in any particulars which in their judgement may be requisite, before the commissioners make an assessment thereon, as herein is directed; and in so doing may pursue, if they think fit, the rules in Number XI. of this act before mentioned, relating to the said rates for relief of the poor.

Commissioners and others may call for any parish books to be produced under penalty.

LXXXIX. And be it enacted, That for the better information of the commissioners appointed to carry this act into execution, and the persons to be appointed assessors as aforesaid, and also the surveyors and inspectors, and the better to enable them to perform their duty, the said commissioners, or any two or more of them, and the assessors, surveyors, and inspectors herein mentioned, or any one or more of them, or any person or persons authorised by them or any of them, throughout *England, Wales,* and *Berwick-upon-Tweed*, shall have liberty from time to time, and at all seasonable times, to inspect and take copies of or extracts from any book or books kept by any parish officer or officers, or other person or persons, of or concerning the rates made for the relief of the poor, or any other publick taxes, rates, or assessments, in any place within the limits for which they shall be appointed; and if any person or persons in whose custody or power any of the said books shall be, shall refuse or neglect to permit the said inspection, or the copies or extracts to be made as aforesaid, or to attend the said commissioners with their books when

when required so to do, in pursuance of this act, then and in every such case, every person who shall so refuse or neglect, shall for every such offence forfeit and pay any sum not exceeding twenty pounds, nor less than five pounds.

XC. And be it further enacted, That it shall be lawful for the assessors in each parish or place in *Scotland*, and they are hereby required, to take to their assistance the schoolmaster in such parish or place, for the purpose of making such valuation of the lands and other premises within their respective limits; and at the time of bringing in their certificates, they shall make oath of the truth of their valuation, and that the same was made according to the best of their skill and judgement, and shall submit to be examined on such oath before the said commissioners in all matters and things concerning the said valuation which the said commissioners shall require for their information.

Assessors in  
Scotland to be  
examined  
concerning  
the valuation.

XCI. And be it further enacted, That in cases where the occupier or occupiers, or other person or persons chargeable, shall upon due notice under this act, omit to produce an account in writing as aforesaid, of the amount of the annual value of the property in his or their occupation, estimated according to the general rule in Schedule (A.) or such other rules in the said Schedule as are applicable to such property, or shall have delivered an account with which the commissioners for general purposes shall be dissatisfied, the several assessors, inspectors, and surveyors, authorised to act in the execution of this act, and every of them throughout *Great Britain*, having first obtained an order in that behalf, signed by any two or more of the said commissioners, and taking to their assistance such person or persons of skill as shall be named in such order, shall, after two days' notice to the occupier or occupiers thereof, have full power at all seasonable times of the day, to view and examine all or any lands, or other property chargeable, in order to make a survey thereof, or otherwise to ascertain the annual value at which the same ought to be charged by virtue of this act, and for so doing shall have liberty to enter upon any lands or grounds whether inclosed or not, and to value the same, and to measure and survey the same, if they cannot otherwise ascertain the annual value thereof.

Assessors and  
other officers  
to view and  
survey lands  
by order of  
the commis-  
sioners.

XCII. And be it further enacted, That within a reasonable time after the respective surveyors and inspectors shall have had the examination of the estimates delivered by the assessors in any part of *Great Britain*, the said commissioners shall proceed to take the same into consideration, and in case the surveyor or inspector shall not have objected thereto; and the said commissioners shall be satisfied that the said estimates have been made truly and without fraud, so as to enable them to charge the several properties contained therein with the full duty which ought to be charged upon them respectively, the said commissioners shall compute and ascertain, or cause to be computed and ascertained, the amount of the duty so chargeable at the respective rates prescribed by this act, according to the said respective Schedules, and shall make assessments upon the

Commission-  
ers to make  
assessments  
on estimates  
not objected  
to and made  
to their satis-  
faction.

respective occupiers of, or other persons being in the receipt of the profits of such properties, of the several sums so computed at the respective rates before mentioned.

On objection taken, the commissioners to rectify estimates, and make assessments thereon.

**XCIII.** And be it further enacted, That in case the surveyor or inspector shall have objected to such estimates, and shall apply for a revision thereof, suggesting in writing to the commissioners any error, mistake, or fraud in making such estimates, it shall be lawful for the said commissioners, according to the best of their judgement, to rectify such estimates, so that the duty to be computed as aforesaid thereon, may be fully charged according to the intent and meaning of this act, and to make their assessments according to such rectified estimates, at the respective rates, and in manner before mentioned.

Amount of assessments to be notified.

**XCIV.** And be it further enacted, That so soon as the assessments for any parish or place under Schedules (A.) and (B.) shall be made, the commissioners shall cause notice thereof, and of the day for hearing appeals therefrom, to be given in such manner as they shall judge expedient; which notice may be given either by affixing a copy of such assessment on the church door, or any other publick place in the parish, together with a note of the day of appeal, or by delivering such copy to the assessor or assessors of such place with such publick notice, to be affixed as aforesaid of the day of appeal, or by delivering to each party charged the amount of his or her assessment together with a note of the day of appeal; and such notices shall be made and given at least fourteen days before the day of appeal so fixed.

The value of lands may be ascertained by actual valuation, by order of the commissioners.

**XCv.** Provided always, and be it further enacted, That if upon appeal any dispute shall arise touching the annual value of any messuages, lands, tenements, hereditaments, or heritages, and the commissioners shall deem it necessary that a valuation thereof should be taken and made by any person or persons of skill, it shall be lawful for them to direct the appellant to cause such valuation to be made by any person or persons to be named by the said commissioners, the costs and charges whereof shall abide the final determination of the said commissioners, and it shall be lawful for them to make an assessment according to such valuation, and to require the same to be verified on the oath or affirmation of the person or persons making the same; but in case the appellant shall not proceed with effect to cause such valuation to be made as aforesaid, the said commissioners shall proceed to an assessment, according to the best of their judgement, on such messuages, lands, tenements, hereditaments, or heritages: provided always, that it shall be competent to the said commissioners, in every such case where the valuation so made shall exceed the value put upon the same messuages, lands, tenements, hereditaments, or heritages, by the appellant, to direct the costs and charges attending the same to be paid by him; but if they shall be of opinion that such costs and charges have not been incurred through any default of the said appellant, they shall direct the same to be paid

by



by the collector or collectors of the parish or place, who on the certificate of any two or more commissioners present at the time of the determination, shall pay the same, and the sums so paid shall be allowed to such collector or collectors, in his or their accounts with the receiver-general, on delivering to him or his deputy such certificate together with the receipt and voucher for such payment.

XCVI. Provided also, and be it further enacted, That if the dispute shall arise touching the valuation or relative value of several properties, or all the properties throughout any parish or place, it shall be lawful for the commissioners to direct a survey and valuation to be taken of all the messuages, lands, tenements, hereditaments, and heritages, in such parish or place, and to give such directions respecting the payment of the costs and charges attending the same, either by the several and respective occupiers thereof in proportion to their respective interests, or by the collector out of the monies in his hands of the duties granted by this act, or in such proportion by the respective occupiers and the said collector as shall appear to the said commissioners to be just.

In case of dispute, a valuation of all the land in the parish may be taken.

XCVII. Provided always, and be it enacted, That if on such appeal, the occupier of any such premises held under any demise as rack-rent, shall produce and shew to the said commissioners, the lease, tack, or agreement in writing, or shall prove by any lawful evidence to be produced on the part of such occupier, in case there shall be no such lease or agreement in writing, the annual amount of the rent at which such premises are let, it shall be lawful for the said commissioners, in case such rent hath been fixed by agreement commencing within the period of seven years mentioned in the said general rule, and they shall be satisfied that such lease or agreement doth express the full consideration for the demise, under which such occupier shall hold the same, or that the rent *bonâ fide* paid by such occupier for the same, hath been duly shewn to them in evidence, and that such demise is made wholly on consideration of such reserved rent, without any intention to conceal or diminish the annual value of such premises, or other fraudulent intention whatever, to abate and deduct from such assessment so much as in their judgement will reduce the rate to a just rate on such rent.

In case of appeal, occupier shewing lease, or if no lease, proving his annual rent, commissioners may reduce the rate.

XCVIII. And be it further enacted, That if it shall appear to the said commissioners, that any lands or tenements shall have been assessed at an annual value less than the actual rent at which the same shall be let, or if not let at less than the rent at which the same might be let, it shall be lawful for the said commissioners to enlarge and increase such assessment to such sum as a like rate on such rent would amount unto, as well with respect to the rate on the property as the rate on the occupation of such lands and tenements.

Where lands are assessed at less than the value, the assessment may be rectified.

XCIX. And be it further enacted, That if any inspector or surveyor shall wilfully make any false and vexatious surcharge,

Penalty on inspectors and surveyors

making vexatious surcharges.

or wilfully deliver or cause to be delivered to the commissioners for executing this act, any false and vexatious certificate of charge, every such inspector or surveyor shall forfeit to the party grieved any sum not exceeding fifty pounds, to be recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, for offences committed in *England*, and in the court of great sessions, for offences committed in *Wales*, and in the courts of session or exchequer for offences committed in *Scotland*, with full costs of suit: provided always, that nothing hereinbefore contained, nor any suit by the party aggrieved, in pursuance of this act, shall be construed to affect, impeach, or defeat any action or information, brought or to be brought against any surveyor or inspector in pursuance of the said recited acts respectively, for any corrupt, vexatious, or illegal practices in the execution of his office; and it shall be lawful for the judge before whom such inspector or surveyor shall have been convicted of such offence against this act, by indorsement on the postea, or for the court before whom such person shall be convicted, to mitigate the penalty at his or their discretion.

First assessment under Schedules (A.) and (B.) to remain in force for two years.

C. And be it further enacted, That the first assessment to be made after the fifth day of *April* one thousand eight hundred and six, of the said duties which are chargeable under either of the Schedules marked (A.) or (B.) of this act, shall be and remain in force for the space of two years, if this act shall so long continue, without requiring returns from the parties charged therein for the second year of such assessment, and without altering the names of the parties charged, notwithstanding a change in the occupation or interest of, or in the premises charged in such assessment may have happened; and the like sums shall be levied thereon for the second year as shall or ought to have been levied thereon for the first year, and the assessment shall be subject to the like exemptions and allowances for the second year as were granted for the first year; and the amount charged in such assessment shall be paid by four instalments in each year, on the days and times herein specified for payment of such instalments, subject nevertheless to be varied and altered in the following cases; *videlicet*.

Unless under-rated;

First.—If any surveyor or inspector shall find or discover that any person hath been under-rated in such assessment, or omitted to be charged therein for the first year, or hath obtained an exemption or allowance for the first year which ought not to be allowed for the second year, it shall be lawful for such surveyor or inspector to surcharge such assessment for the second year in like manner in all respects, as he or they is or are hereby authorised to surcharge the assessment under the like circumstances for the first year of assessment, provided that such surcharges shall be always made in the single duty, and no increase shall be made thereon above the rate of duty hereby granted, unless the commissioners shall be of opinion that the assessment for the first year

year was, in the particular surcharged, occasioned through the wilful default or neglect of the party charged in the assessment :

Second.—If any person not chargeable in the first year of assessment, shall become chargeable in the second year of assessment, it shall be lawful for the assessor, surveyor, or inspector, to require the like returns, and to proceed to the assessment of such person in like manner for the second year, as if the whole assessment of the parish, place, or district, had commenced in that year : or fresh person becoming chargeable ;

Third.—If any person shall find himself aggrieved by the continuance of such assessment for the second year, by occasion of his being over-rated therein, he may appeal from the same in that year, on delivering ten days' notice of such his intention to the surveyor or inspector, and a true and perfect Schedule of the annual value of the property charged on him for that year, in like manner as he might have appealed against the same assessment under the like circumstances for the first year, and no payment on such assessment for the first year shall be construed to preclude such appeal ; provided, that for any vexatious appeal without reasonable cause, it shall be lawful for the commissioners to award reasonable costs for the attendance of the assessor, surveyor, or inspector to be added to the assessment, and levied therewith for the use of such assessor, surveyor, or inspector, and which shall be paid to such assessor, surveyor or inspector, in like manner as any other payments under this act may be made to them : or upon appeal ;

Fourth.—It shall be lawful for the respective collectors to levy and gather the assessment for the second year on the occupiers for the time being, by the same rate or book which shall have been delivered to them for the first year, unless the said commissioners for executing this act shall revoke the appointment of the said collectors, or shall alter or vary the assessments, and deliver to them a new rate or book for the second year : To be levied on the occupier.

Fifth.—The duplicates of the commissioners shall be made for each year, and delivered to the receiver-general and at the tax-office, containing the like particulars for the second year as is herein required for the year of assessment, varying only the amounts therein to be specified, if the case shall require the same ; and all the powers, regulations, matters, and things contained in this act for rectifying any assessment, or increasing or diminishing the duty according to circumstances, or for levying the same, shall be in force for the second year in respect of the sums to be levied in that year, and shall be applied in that year as fully and effectually as if the assessment had been made for that year under the directions and regulations of this act. Commissioners' duplicates to be made for each year.

CI. And be it further enacted, That at the commencement of the third year, and so on at the commencement of the fifth and of every alternate year thereafter, during the continuance Like assessments to be made at the commencement of the

third and alternate years.

of this act, a like assessment shall be made in each parish or place, pursuing therein the directions and regulations of this act; which assessment so made shall respectively continue in force for two years, under and subject to the provisions before contained, for the first assessment to be made under this act.

That no instalment shall be levied for the second year which shall not have become due before the expiration of the act.

CII. Provided always, and be it further enacted, That no instalment of the duties assessed in such assessment shall be levied or collected for the second year of such assessment, which shall not be due and payable within the meaning of this act, before the period limited for the continuance of this act, but the assessment on which such instalments would have accrued, shall from thenceforth cease and determine.

Recited and additional duties in Schedule (C.), and rules, deemed part of this act.

CIII. And be it further enacted, That the duties hereby granted, including the duties contained in the Schedule marked (C.) as herein recited, and the additional duties to be charged on the amount thereof, shall be assessed and charged in one sum, under the following rules, which rules shall be deemed and construed a part of this act, and to refer to the said last mentioned duty, as if the same had been inserted under a special enactment.

#### SCHEDULE (C.)

##### Rules for assessing and charging the Duties under Schedule (C.)

By whom to be paid.

The said last mentioned duty shall be paid by the persons and corporations respectively entrusted with the payment of the annuities, dividends, and shares therein charged, on behalf of the person or persons, corporations, companies, or societies entitled thereto, his, her, or their executors, administrators, or assigns, and shall be assessed by the commissioners hereby authorised to be appointed for those purposes; and shall extend to all publick annuities whatever payable in *Great Britain*, out of any publick revenue in *Great Britain* or elsewhere, and to all dividends and shares thereof which shall become payable after the fifth day of *April* one thousand eight hundred and six, except in the following cases of exemption from the said duties; viz.

Stock of friendly societies exempted.

1st. The stock or dividends of any friendly society, established under or by virtue of an act, passed in the thirty-third year of the reign of his present Majesty, intituled, *An act for the encouragement and relief of friendly societies*; provided the property therein shall be duly claimed and proved by any agent or factor on the behalf of any such society, or by any member thereof, before the commissioners for special purposes appointed as aforesaid, or to be appointed by this act:

Stock of charitable institutions exempted.

2d. The stock or dividends of any corporation, fraternity, or society of persons, or of any trust established for charitable purposes only; or which, according to the rules or regulations established by act of parliament, charter, decree, deed of trust, or will, shall be applicable by the said corporations, fraternities, or societies, or by any trustee or trustees, to charitable purposes

purposes only, and in so far as the same shall be applied to charitable purposes only; or the stock or dividends in the names of any trustees applicable to the repairs of any cathedral, college, church, or chapel, and to no other purpose, and in so far as the same shall be applied to such purposes, provided the application thereof to such purposes shall be duly proved before the commissioners for special purposes appointed as aforesaid, or to be appointed under this act, by any agent or factor on the behalf of any such corporation, fraternity, or society, or trustee or trustees, or by any of the members or trustees:

3d. The stock or dividends which shall have been transferred to the commissioners appointed or to be appointed by virtue of an act, intituled, *An act for vesting certain sums in the commissioners, at the end of every quarter of a year, to be by them applied to the reduction of the national debt*; provided that the governor and company of the bank of *England* shall from time to time cause to be transmitted to the commissioners for special purposes appointed as aforesaid, or to be appointed under this act, an account of the total amount of stock which shall have been transferred to the said commissioners:

Not to extend to funds in the name of commissioners of the national debt.

4th. The stock or dividends transferred to the accounts in the books of the bank of *England*, in the name or under the description of the lord high-treasurer of *England*, or of the commissioners of his Majesty's treasury, in pursuance of any act or acts of parliament; provided that the governor and company of the bank of *England* shall from time to time cause to be transmitted to the said commissioners for special purposes, an account of the total amount of stock which shall have been transferred to the said respective accounts:

Not to extend to stock in the name of the Treasury.

5th. The annuities, dividends, and shares, *bonâ fide* belonging to any person not being a subject of his Majesty, and not being resident in *Great Britain* or elsewhere within the dominions of his Majesty, during such time as the same shall continue the property of such person, and such person shall not be resident in *Great Britain* or elsewhere within the dominions of his Majesty as aforesaid; provided that such property shall be duly claimed and ascertained in the manner hereinafter mentioned:

Not to extend to foreigners.

6th. The stock or dividends belonging to his Majesty, in whatever name the same may stand in the books of the bank of *England*, and also the stocks or dividends of any accredited minister of any foreign state resident in *Great Britain*; provided the property thereof shall, if standing in the name or names of any trustee or trustees, be duly proved before the commissioners for special purposes by such trustee or any one of such trustees.

Not to extend to stock belonging to his Majesty, or to accredited ministers.

CIV. *And, for the assessing and charging the said annuities payable to the company of the bank of England, called Bank stock, or to the East-India company, called East-India stock, or to the*

South-

Companies, entrusted with the payment of annuities, to deliver to the commissioners for assessing the same, accounts of the amount thereof, who shall charge the same.

*South-sea company, called South-sea stock, and the profits attached thereto respectively, and also for the assessing and charging the said annuities payable at the Exchequer, commonly called Exchequer annuities, and the dividends and shares of all other annuities, payable out of the revenue of Great Britain, which are or shall be entrusted for payment to the companies of the bank of England and South Sea respectively, and also the dividends and shares of annuities payable out of the revenue of Ireland, which are or shall be entrusted for payment to the governor and company of the bank of England as aforesaid; be it further enacted, That the respective companies, corporations, and persons having the distribution or payment of the said several annuities, dividends, and shares, shall from time to time, as often as the payments thereon shall become due, deliver to the respective commissioners, appointed for the purpose of assessing the duties thereon as aforesaid, true and faithful accounts in writing in books to be provided for that purpose, of the several amounts of such annuities and profits attached to the same, which shall be paid to the said companies respectively, in respect of their corporate stock, and of such dividends and shares of annuities as shall be entrusted to them or any of them for payment to the persons, corporations, and companies entitled thereto, and the amount of duty chargeable thereon at the rate before directed, without deduction on any pretence whatever, except as herein is allowed, distinguishing therein the separate account or accounts of each person, corporation, and company, or persons, or societies entitled unto any part, dividend, or share of such annuities respectively, as the same shall stand in the books of the said respective companies, or at the said Exchequer, in such manner as that the part, dividend, and share of each person, corporation, and company, or persons or societies, of or to such annuities respectively, may be distinctly charged and assessed to the said duty; and the said respective commissioners shall from time to time make an assessment of the duty which shall appear to be chargeable on the accounts so delivered to the best of their judgement and belief, and shall from time to time deliver the said books of assessments (except as to bank stock) signed by any two or more of them respectively, to the said commissioners for special purposes appointed or to be appointed as aforesaid; and the said commissioners for special purposes shall forthwith cause three certificates on parchment to be made out, under their hands and seals, or the hands and seals of any two or more of them, containing the total amounts of duty, and of the annuities, dividends, and shares whereon the said duty shall have been charged, contained in each assessment, together with the proper title or description of the corporation, company, or persons having the distribution, or entrusted with the payment of such annuities, dividends, and shares respectively; and they shall transmit one of such certificates to the respective commissioners for making such assessments, and one other certificate to the office for taxes, for the use of the king's*

remembrancer

remembrancer in the Exchequer, and the other thereof to the auditor appointed to pass the accounts of the said duty at the said receipt of Exchequer.

CV. And be it further enacted, That the respective corporations, companies, and persons entitled unto such annuities and profits attached thereto; or entrusted with the payment of the annuities, dividends, or shares of such publick annuities as are hereinbefore described, shall, on notice of the amount of each assessment, from time to time to be made as aforesaid, (which notices shall be given from time to time, as and when the annuities, dividends, and shares aforesaid shall become payable, and before payment thereof), set apart and retain the amount of duty so assessed for the purposes of this act; and every such setting apart and retaining of the said duties shall be deemed a payment thereof by and on the behalf of the persons, corporations, and companies entitled unto the said annuities, dividends, and shares respectively; and all and every the persons, corporations, and companies entitled to such annuities or profits attached thereto, or to any part thereof, or to such dividends or shares of annuities as aforesaid, are hereby required, on receipt of the residue of the said annuities, profits, dividends, and shares, over and above the duty so assessed, to allow such payments at the rate before prescribed in respect of the said assessments; and the corporations and persons having the distribution of such annuities, or entrusted with such payments, shall be and are hereby acquitted and discharged of so much money as if the same had actually been paid unto the person or persons to whom such annuities, profits, dividends, and shares did or might belong, or were by law payable.

CVI. And be it further enacted, That all monies so set apart at the bank of *England*, *East-India*, or *South-sea* houses, as before directed, shall be paid from time to time into the account to be kept at the bank of *England* with the commissioners of the Treasury, as hereinafter directed, accompanied with a certificate of the amount of the assessment under which the same shall be so paid under the hands of two or more of the commissioners making such assessment; and the said governor and company shall also cause the amount of such assessment as shall from time to time be charged on the trading profits of the said company, to be paid into the said account, together with or distinct from any other monies before directed to be paid into the said account by the said governor and company, as they shall choose; and the monies so paid into the said account at the bank of *England* shall be liable to the payment of all sums of money hereinafter directed to be paid to any persons, corporations, companies, or societies, on account of any exemptions from the said duty claimed and allowed before and by the said commissioners for special purposes as herein directed; and the said governor and company of the bank of *England* shall be allowed to retain in their hands from time to time so much of the said monies as shall have been, or shall from time to time be

Companies to set apart and retain sums assessed.

Monies set apart to be paid into the Bank.

be certified to them by the said commissioners for special purposes to be necessary to satisfy such exemptions, according to the best estimate they shall be enabled from time to time to make of the amount thereof, and the residue of the said monies so paid to the said account shall be paid from time to time into the said receipt of Exchequer, to the account of duties charged by this act.

How small dividends shall be charged.

CVII. Provided always, and be it further enacted, That in respect of any of the annuities, dividends, and shares of annuities, chargeable under Schedule (C.) by the respective commissioners for those purposes, it shall not be required to make an assessment by them for any amount or payment, where the half-yearly payment on such annuities, dividends, or shares, would or shall not amount to twenty shillings; but that the annuities, dividends, and shares, whereof the half-yearly payment shall not amount to twenty shillings, shall be assessed, accounted for, and charged under the third rule of Schedule (D.), by which profits of an uncertain annual value are directed to be charged: provided also, that no person shall be required to return any statement of the profits of such annuities, dividends, or shares, as shall be assessed as aforesaid, or be liable to any penalty for not returning the same; but all such dividends and shares, whereof the half-yearly payment shall not amount to twenty shillings, and which shall be paid without assessment, shall be duly returned in the manner before directed, under the penalty before contained.

Persons entrusted with the payment of Irish or foreign annuities, shall deliver accounts thereof.

CVIII. And be it further enacted, That every person (other than the governor and company of the bank of *England*) entrusted with the payment of annuities, or any dividends or shares of annuities payable out of the publick revenue of *Ireland*, or of any colony or settlement belonging to the crown of the United Kingdom, to any person or persons, corporations or companies in *Great Britain*, or acting therein as agent or in any other character before described, shall, without further notice or demand thereof, deliver or cause to be delivered into the office for taxes at *Somerset House, Middlesex*, an account in writing containing their names and residence, and a description of the annuities, dividends, and shares entrusted to them for payment, within one calendar month after the same shall have been required by publick notice in the *London Gazette*; and also shall, on demand by the inspector authorised for that purpose by any three or more of the commissioners for the affairs of taxes, deliver or cause to be delivered to him for the use of the said special commissioners, true and perfect accounts of the amount of annuities, dividends, and shares payable by them respectively, and the special commissioners aforesaid shall make an assessment thereon under Schedule (C.) at the rate before prescribed, subject to diminution on occasion of any exemptions to be allowed by the said special commissioners, giving notice of the amount thereof to the respective persons entrusted with such last mentioned payments, who shall respectively pay the duty

Special commissioners to make assessment thereon.



duty on the said annuities, dividends, and shares at the rate before prescribed, on behalf of the persons, corporations, and companies entitled unto the same, out of the monies in their hands; and they shall be acquitted of such payments in like manner, and the like proceedings in all respects shall be had under the said special commissioners as is before directed in respect of annuities payable out of the publick revenue of *Great Britain*: provided always, that the persons entrusted with such payments shall from time to time pay the duty so assessed thereon into the bank of *England* to the account to be kept at the bank of *England* as aforesaid with the commissioners of the Treasury, and shall be answerable for such payment; and which duty so assessed shall, in default of such payment, be recoverable against the persons entrusted with such payments, as other duties charged on the parties may be recovered against them; and if any person or persons entrusted with the payment of any such last mentioned annuities, or any dividends or shares thereof in the manner herein mentioned, or acting therein as agent, or in any other character herein described, shall neglect or refuse to deliver an account of his name and residence in the manner herein directed, or after demand shall neglect or refuse to deliver an account as aforesaid of the amount of such annuities, dividends, and shares as he or they is or are entrusted with the payment of, or in the payment of which he or they shall act as agent, or in any other character herein described, he or they shall forfeit the sum of one hundred pounds over and above the duty chargeable on such annuities, shares, or dividends.

CIX. And be it further enacted, That any interest payable out of the publick revenue on securities which shall be issued at the exchequer, navy, or other publick office, after the tenth day of *October* next after the passing of this act, by whatever names such securities shall be called, shall be charged to the said duties, under the rules contained in Schedule (C.) by the commissioners for assessing the profits of offices in the said exchequer, navy, or other office aforesaid, at which the same shall be made payable, which said commissioners respectively shall execute this act, in relation to the profits arising from such securities, in like manner as commissioners for the general purposes of this act are empowered to assess the profits arising from annuities payable out of the publick revenue in other cases; and the said commissioners for offices respectively shall appoint assessors and collectors of the said duties arising from such publick securities, from and amongst the officers entrusted with the payment or discharge of such securities, who shall respectively, at the time of payment or discharge thereof, compute the duty thereon, and after such computation shall enter the same in a certificate of assessment, and certify the same to the proper officer appointed for the payment or discharge of such security, which officer and officers is and are hereby empowered to stop and detain the said duty, and to pay the same into his

Securities  
issued at the  
exchequer,  
navy, or other  
publick office,  
to be charged  
under Sched-  
ule (C.)

Majesty's

Majesty's exchequer, in discharge of such assessment; and every person receiving or purchasing any such security in circulation, with current interest thereon, shall be entitled, and is hereby empowered to deduct from such interest the proportion of duty which will become chargeable thereon, in like manner and under the like powers and penalties as may be done in other cases of payment of interest, and as if such current interest was then due and charged to the said duty; and the like computation and assessment shall be made whenever a new security shall be issued in discharge of any former security with interest, or in discharge of interest due on any former security, and the person or persons receiving such new security in exchange for any former security with interest, or for such interest, shall pay to the proper officer, at the time of receiving such new security, the full duty computed on the interest payable on the said former security.

Claims of exemption to be made to the special commissioners, according to following rules.

CX. Provided always, and be it further enacted, That all claims to the exemptions from the said duties or annuities payable out of the revenue of *Great Britain*, shall be made to the special commissioners appointed or to be appointed as aforesaid, according to the following rules; *videlicet*,

First.—Every claim shall be made in writing, in such form as the said commissioners for special purposes shall direct, and the said commissioners shall require the same to be verified on the affidavit of such person or persons as they shall think necessary, such affidavit to be made as before directed in all cases cognizable before the said commissioners, and they shall have authority to demand and require, from such person or persons as they shall think proper to be examined touching such claim, true answers upon oath, to be made as before directed, to all such questions as they shall think material in such claim :

Second.—Whenever the said commissioners for special purposes, or any two or more of them, shall have allowed any such exemption, they shall certify the same to the governor and company of the bank of *England*, and the certificates of the said commissioners for special purposes shall be an authority to the said governor and company of the bank of *England*, to pay the amount of the sums so certified to the respective claimants, or to the attornies and agents who shall have been authorised to receive the said annuities, dividends, and shares on behalf of the said claimants :

Third.—Whenever the stock for which any exemption as aforesaid shall have been obtained, or any part thereof shall be transferred or assigned to any person or persons, corporation, company, or society whatever, the said exemptions shall cease: provided always, that where the whole of such stock or interest therein shall not be so transferred or assigned, it shall be lawful for the said commissioners, on such proof as is hereinbefore required on like application for that purpose, to grant a like certificate for the purpose of exempting the remainder

remainder of such stock, and so from time to time, so long as any part of the said stock shall continue to be entitled to the said exemption :

**Fourth.**—The said commissioners for special purposes shall from time to time cause certificates to be made of the amount of all exemptions so allowed by them, and to be delivered to the King's remembrancer and the said auditor in discharge of the certificates of assessment before directed, and all such certificates shall be admitted at the said receipt of exchequer in discharge of such assessments, and shall be an acquittal to the governor and company of the bank of *England* for all payments made under the authority of such certificates.

**CXI.** And be it further enacted, That if any person shall, with intention to defraud his Majesty, his heirs or successors, falsely or fraudulently make any claim to be exempted either in his or her own behalf, or any other, from the duty charged on such annuities, or any dividends or shares thereof, contrary to the intent of this act, every such person shall forfeit to his Majesty, his heirs and successors, the sum of five hundred pounds, and if such claims shall be made by any person in his or her own behalf, he or she shall moreover be liable to be assessed in treble the duty to be charged on the said annuities and shares at the rate before prescribed.

Punishing persons pretending that stock is the property of foreigners.

**CXII.** And be it further enacted, That the duty hereby granted, including the duty contained in the Schedule marked (D.) as herein recited, and the said additional duties, shall be assessed and charged in one sum under the following rules, which rules shall be deemed and construed a part of this act, and to refer to the said last mentioned duty, as if the same had been inserted under a special enactment.

Recited and additional duties in Schedule (D.) and rules, deemed part of the act.

#### SCHEDULE (D.)

The said last mentioned duty shall extend to every description of property or profits, which shall not be contained in either of the said Schedules (A.), (B.), or (C.), and to every description of employment of profit not contained in Schedule (E.), and not specially exempted from the said respective duties, and shall be chargeable annually on and paid by the person or persons, bodies politick or corporate, fraternities, fellowships, companies, or societies whether corporate or not corporate, receiving or entitled unto the same, his, her, or their executors, administrators, successors, and assigns respectively.

To what the duty extends, and by whom to be paid.

**RULES** for ascertaining the said last mentioned Duties in the particular Cases herein mentioned.

**First Case.**—Duties to be charged in respect of any trade, manufacture, adventure, or concern in the nature of trade, not contained in any other Schedule of this act,

Rules for ascertaining the duties.

#### RULES.

**1st.** The duty to be charged in respect thereof shall be computed on a sum not less than the full amount of the balance of the profits of duty on trade.

Computation of duty on profits trade.

profits or gains of such trade, manufacture, adventure, or concern, upon a fair and just average of three years, ending on such day of the year immediately preceding the year of assessment on which the accounts of the said trade, manufacture, adventure, or concern, shall have been usually made up, or on the fifth day of *April* preceding the year of assessment, and shall be assessed, charged, and paid without other deduction than is hereinafter allowed: provided always, that in cases where the trade, manufacture, adventure, or concern, shall have been set up and commenced within the said period of three years, it shall be lawful to make the computation for one year on the average of the balance of the profits and gains from the period of first setting up the same: provided also, that in cases where the trade, manufacture, adventure, or concern, shall have been set up and commenced within the year of assessment, it shall be lawful to make the computation according to the rule in the sixth case of this Schedule.

To whom the  
duty extends.

2d.—The said duty shall extend to every person or persons, bodies politick or corporate, fraternities, fellowships, companies, or societies, and to every art, mystery, adventure, or concern carried on by them respectively in *Great Britain* or elsewhere as aforesaid; except always such adventures or concerns on or about lands, tenements, hereditaments, or heritages, as are mentioned in Schedule (A.) and directed to be therein charged.

Deductions  
not to be  
allowed.

3d.—In estimating the balance of profits and gains chargeable under Schedule (D.) or for the purpose of assessing the duty thereon, no sum or sums shall be set against or deducted from, or allowed to be set against or deducted from, such profits or gains, on account of any sums expended for repairs of premises occupied for the purpose of such trade, manufacture, adventure, or concern, nor for any sum expended by them for the supply, or repairs, or alterations of any implements, or utensils, or articles employed for the purpose of such trade, manufacture, adventure, or concern, beyond the sum usually expended for such purposes according to an average of three years preceding the year in which such assessment shall be made; nor on account of loss not connected with or arising out of such trade, manufacture, adventure, or concern; nor on account of any capital withdrawn therefrom; nor for any sums employed or intended to be employed as capital in such trade, manufacture, adventure, or concern; nor for any capital employed in improvement of premises occupied for the purposes of such trade, manufacture, adventure, or concern; nor on account or under pretence of any interest which might have been made on such sums if laid out at interest; nor for any debts, except such debts, or such parts thereof as shall be proved to the satisfaction of the commissioners respectively, to be irrecoverable and desperate, nor for any average loss beyond the actual amount of loss after adjustment; nor for any sum recoverable under an insurance or contract of indemnity.

4th.—In

4th.—In estimating the amount of the profits and gains arising as aforesaid, no deduction shall be made on account of any annual interest, or any annuity or other annual payment payable out of such profits or gains, except the interest of debts due to foreigners not resident in *Great Britain*, or in any other of his Majesty's dominions.

No deduction for annual interest.

Second Case.—The Duty to be charged in respect of Professions, Employments, or Vocations, not contained in any other Schedule of this Act.

#### RULES.

- 1st.—The said duty on employments shall be construed to extend to every employment, by retainer in any character whatever, whether such retainer shall be annual, or for a longer or shorter period; and to all profits and earnings of whatever value, subject only to such exemptions and allowances as are hereinafter granted:
- 2d.—The duty to be charged shall be computed at a sum not less than the full amount of the balance of the profits, gains, and emoluments of such professions, employments, or vocations (after making such deductions, and no other, as by this act are allowed) within the preceding year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction, subject to the like provisions as are made in the first case in respect of the period of average, in the cases of setting up and commencing such profession, employment, or vocation, within the period herein limited:
- 3d.—The third and fourth rules in the first case, shall also extend to the profits arising under the second case, as far as they are applicable.

To what the duty shall extend.

Computation of duty on profession.

Certain rules of the first case to extend to the second.

#### RULES applying to both the preceding Cases.

- 1st.—In estimating the balance of the profits or gains to be charged according to either of the first or second cases, no sum or sums shall be set against or deducted from, or allowed to be set against or deducted from, such profits or gains for any disbursements or expences whatever, not being money wholly and exclusively laid out or expended for the purposes of such trade, manufacture, adventure, or concern, or of such profession, employment or vocation; nor for any disbursements or expences of maintenance of the parties, their families, or establishments; nor for rent or value of any dwelling-house or domestic offices, or any part of such dwelling-house or domestic offices, except such part thereof as may be used for the purposes of such trade or concern, not exceeding the proportion of the said rent or value hereinafter mentioned; nor for any sum expended in any other domestic or private purposes, distinct from the purposes of such trade, manufacture,

Deductions not to be allowed on first and second cases.

manufacture, adventure, or concern, or of such profession, employment, or vocation :

Duty on trade carried on by one person, how to be charged.

2d.—The computation of the duty to be charged in respect of any trade, manufacture, adventure, or concern, or any profession, whether carried on by any person singly, or by any one or more persons jointly, or by any corporation, company, fraternity, or society, shall be made exclusive of the profits or gains arising from lands, tenements, or hereditaments, occupied for the purpose of such profession, trade, manufacture, adventure, or concern :

Duty on trade carried on by two or more persons, how to be charged.

3d.—The computation of duty arising in respect of any trade manufacture, adventure, or concern, or any profession, carried on by two or more persons jointly, shall be made and stated jointly and in one sum, and separately and distinctly from any other duty chargeable on the same persons, or either or any of them ; and the return of the partner who shall be first named in the deed, instrument, or other agreement of copartnership (or where there shall be no such deed, instrument, or agreement, then of the partner who shall be named singly, or with precedence to the other partner or partners, in the usual name, stile, or firm of such copartnership, or where such precedent partner shall not be an acting partner, then of the precedent acting partner) and who shall be resident in *Great Britain*, (and who is hereby required under the penalty herein contained for default in making any return required by this act, to make such return on behalf of himself and the other partner or partners, whose names and residences shall also be declared in such return) shall be sufficient authority to charge such partners jointly ; provided always, that where no such partner shall be resident in *Great Britain*, then the statement shall be prepared and delivered by their agent, manager, or factor, resident in *Great Britain*, jointly for such partners ; and such joint assessments shall be made in the partnership, name, stile, firm, or description ; and no separate statement shall be allowed in any case of partnership, except for the purposes of the partners separately claiming an exemption or allowance as herein directed, or of accounting for separate concerns ; provided that if any partners being entitled to be charged at different rates, or to any exemption or allowance, shall declare the proportions of their respective shares in such profession or concern, in order to a separate assessment for the above purpose, it shall be lawful to charge them separately and respectively at the rate which such proportions shall be chargeable with, by virtue of this act ; but if no such claim be made, then such assessment shall be made jointly, according to the amount of the profits and gains of such partnership : provided also, that any joint partner in such profession or concern, which shall have been already returned by such precedent partner, as aforesaid, may return his name and place

place of abode, and that he is such partner, without returning the amount of duty payable in respect thereof, unless the commissioners respectively shall think proper to require further returns, in which case it shall be lawful for such commissioners to require from every such partner the like returns, and the like information and evidence, as they are hereby entitled to require from the partner making the return of duty :

4th.—If amongst any persons engaged in any trade, manufacture, adventure, or concern, or in any profession in partnership together, any change shall take place in any such partnership, either by death or dissolution of partnership as to all or any of the partners, or by admitting any other partner therein before the time of making the assessment, or within the period for which the assessment ought to be made under this act; or if any person shall have succeeded to any trade, manufacture, adventure or concern, or any profession within such respective periods as aforesaid, it shall be lawful for the said respective commissioners, and they and also the party or parties interested, and every officer acting in the execution of this act, shall compute and ascertain the duty payable in respect of such partnership, or any of such partners, or any person succeeding to such profession, trade, manufacture, adventure, or concern, according to the profits and gains of such business derived during the respective periods herein mentioned, notwithstanding such change therein, or succession to such business as aforesaid, unless such partners or partner, or such person succeeding to such business as aforesaid, shall prove, to the satisfaction of the said respective commissioners, that the profits and gains of such business have fallen short or will fall short from some specific cause, to be alledged to them, since such change or succession took place, or by reason thereof :

In case of change of partners the duty to be charged on the profits antecedent to the change.

5th.—Every statement of profits to be charged under this schedule, shall include all and every source and sources so chargeable on the person or persons delivering the same, on his or their own account, or on account of any other person or persons; and every person shall be chargeable in respect of the whole of such duties in one and the same division, and by the same commissioners (except in cases where the same person shall be engaged in different partnerships, or the same person or persons shall be engaged in different concerns relating to trade or manufacture in divers places, in each of which cases a separate assessment shall be made in respect of each concern, at the place where such concern if singly carried on ought to be charged as herein directed), and every such statement on the behalf of any other person or persons, for which such person or persons shall be chargeable as acting in any of the characters before described, or on the behalf of any corporation, fellowship, fraternity, company, or society, shall include all and every source and sources chargeable as last

Duties to be charged in one division, except where the same person is engaged in different concerns in trade in divers places

aforsaid, and shall be delivered in that division where such person or persons, corporations, fellowships, fraternities, companies, or societies would be chargeable, if acting on his, her, or their own behalf.

Third Case.—The Duty to be charged in respect of Profits of an uncertain annual Value, not charged in Schedule (A.)

Computation of duty on uncertain profits.

1st.—The duty to be charged in respect thereof shall be computed at a sum not less than the full amount of the profits or gains arising therefrom within the preceding year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction:

On interest, not being annual.

2d.—The profits on all securities bearing interest, payable out of the publick revenue (except securities before directed to be charged under the rules of Schedule C.) and on all discounts, and on all interest of money, not being annual interest payable or paid by any persons whatever, shall be charged according to the preceding rule in this case:

On dealers in Cattle, and sellers of milk.

3d.—Whenever the commissioners shall, on examination, find that any lands occupied by a dealer in cattle, or by a dealer in or seller of milk, (which lands shall have been estimated and charged on the rent or annual value,) are not sufficient for the keep and sustenance of the cattle brought on the said lands, so that the rent or annual value of the said lands cannot afford a just estimate of the profits of such dealer, it shall be lawful for the said commissioners to require a return of such profits, and to charge such further sum thereon, as, together with the charge in respect of the occupation of the said lands, shall make up the full sum wherewith such trader ought to be charged in respect of the like amount of profits charged according to the first rule in this case.

Computation of duty from securities in Ireland.

Fourth Case.—The Duty to be charged in respect of Interest arising from Securities in *Ireland*, or in the British Plantations in *America*, or in any other of his Majesty's Dominions out of *Great Britain*, and Foreign Securities, except such Annuities, Dividends and Shares, payable out of the Revenue of *Ireland*, as are directed to be charged under Schedule (C.) of this Act.

The Duty to be charged in respect thereof shall be computed on a sum not less than the whole and just sum and sums (so far as the same can be computed) which have been or will be received in *Great Britain* in the current year, without any deduction or abatement.

Computation of duty from possessions in Ireland.

Fifth Case.—The duty to be charged in respect of Possessions in *Ireland*, or in the British Plantations in *America*, or in any other of his Majesty's Dominions out of *Great Britain*, and Foreign Possessions.

The duty to be charged in respect thereof shall be computed at



at not less than the full amount of the actual sums annually received in *Great Britain*, either for remittances from thence payable in *Great Britain*, or from property imported from thence into *Great Britain*, or from money or value received in *Great Britain*, and arising from property which shall not have been imported into *Great Britain*, or from money or value so received on credit, or on account in respect of such remittances, property, money, or value, brought or to be brought into *Great Britain*, computing the same on an average of the three preceding years, as directed in the first case, without deduction or abatement.

Sixth Case.—The Duty to be charged in respect of any annual Profits or Gains not falling under any of the foregoing Rules, and not charged by virtue of any of the other Schedules contained in this Act. Computation of duty on undescribed profits.

The nature of such profits or gains, and the grounds on which the amount thereof shall have been computed, and the average taken thereon (if any), shall be stated to the commissioners, and the computation shall be made either on the amount of the full value of the profits and gains received annually, or according to an average of such period, greater or less than one year, as the case may require, and as shall be directed by the said commissioners; and such statement and computation shall be made to the best of the knowledge and belief of the person or persons in receipt of the same, or entitled thereto.

XCIII. Provided always, and be it further enacted, That Persons carrying on two or more concerns may set the loss sustained in one, against the profits acquired in the other concern. nothing herein contained shall be construed to restrain any person or persons carrying on, either solely or in partnership, two or more distinct trades, manufactures, adventures, or concerns in the nature of trade, the profits whereof are made chargeable under the rules of Schedule (D.), from deducting or setting against the profits acquired in one or more of the said concerns, the excess of the loss or losses sustained in any other of the said concerns over and above the profits thereof, in such manner as may be done under this act where a loss shall be deducted from the profits of the same concern, or to restrain any of such persons from making separate statements thereof; or to restrain any such person or persons renting a dwelling-house part whereof shall be used by him, her, or them, for the purposes of any trade or concern, or any profession hereby charged, from deducting or setting off from the profits of such trade, concern, or profession, such sum not exceeding two third parts of the rent *bonâ fide* paid for such dwelling-house, with the appurtenances as the said respective commissioners shall on due consideration allow; and the respective commissioners shall have authority to allow such deductions as in other cases, and to assess such person or persons accordingly.

XCIV. And be it further enacted, That upon all annuities, Charging with duty all annual interest yearly interest of money, or other annual payments, whether such

not otherwise charged.

Interest from profits charged liable to deduction.

All other interest to be charged under Schedule (D.)

such payments shall be payable, within or out of *Great Britain*, either as a charge on any property of the person or persons paying the same by virtue of any deed or will or otherwise, or as a reservation thereof, or as a personal debt or obligation by virtue of any contract, or whether the same shall be received and payable half yearly, or at any shorter or more distant periods, there shall be charged for every twenty shillings of the annual amount thereof the sum of two shillings without deduction, according to and under and subject to the provisions by which the duty in the third case of Schedule (D.) may be charged; provided that in every case where the same shall be payable out of profits or gains brought into charge by virtue of this act, no assessment shall be made upon the person entitled to such annuity, interest, or other annual payment, but the whole of such profits or gains shall be charged with duty on the person liable to such annual payment without distinguishing such annual payment, and the person so liable to make such annual payment, whether out of the profits or gains charged with duty, or out of any annual payment liable to deduction, or from which a deduction hath been made, shall be authorised to deduct out of such annual payment at the rate of two shillings for every twenty shillings of the amount thereof (except where the payment is to be made in respect of any annuity or annuities described in the schedule of particulars hereinafter set forth, and the party shall produce a certificate of exemption or allowance as hereinbefore is mentioned, authorising a deduction at a lower rate, or exempting the payment on such deduction), and the person or persons to whom such payments are to be made as are liable to deduction (except such annuities as aforesaid, to an amount subject to exemption or allowance), shall allow such deduction, at the full rate of duty hereby directed to be charged, upon the receipt of the residue of such money, and under the penalty hereinafter contained, and the person charged to the said duties, having made such deduction, shall be acquitted and discharged of so much money as such deduction shall amount unto, as if the amount thereof had actually been paid unto the person or persons to whom such payment shall have been due and payable; and the person or persons, to whom such annuities subject to allowances are to be paid, shall allow such deduction as remains to be made after granting the allowance before authorised upon the receipt of the residue of such annuity under the like indemnity as aforesaid: but in every case where any annual payment as aforesaid shall, by reason of the same being charged on any property or security in *Ireland*, or in the *British* plantations, or in any other of his Majesty's dominions, or on any foreign property or foreign security, or otherwise, be received or receivable without any such deduction as aforesaid, and in every case where any such payment shall be made from profits or gains not charged by this act, or where any interest of money shall not be reserved or charged, or payable for the period of one year, then and in every such

such case, there shall be charged upon such interest, annuity, or other annual payment as aforesaid, the duty before mentioned, according to and under and subject to the several and respective provisions by which the duty in the third case of Schedule (D.) may be charged: provided always, that where any creditor on any rates or assessments not chargeable by this act as profits, shall be entitled to such interest, it shall be lawful to charge the proper officer having the management of the accounts with the duty payable on such interest, and every such officer shall be answerable for doing all acts, matters, and things necessary to a due assessment of the said duties and payment thereof as if such rates or assessments were profits chargeable under this act, and such officer shall be in like manner indemnified for all such acts as if the said rates and assessments were chargeable.

Interest secured on rates to be charged on the officer managing the accounts.

CXV. And be it further enacted, That if any person shall refuse to allow any deduction authorised to be made by this act out of any payment of annual interest of money lent, or other debt bearing annual interest, whether the same be secured by mortgage or otherwise, shall forfeit for every such offence treble the value of such principal money or debt; and if any person shall refuse to allow any deduction authorised to be made by this act out of any rent or other annual payment mentioned in the ninth and tenth rules of No. IV. Schedule (A.), or out of any annuity or annual payment mentioned in Schedules (C.) or (E.) or in the next preceding clause, save such annual interest as aforesaid, every such person shall forfeit the sum of fifty pounds; and all contracts, covenants, and agreements made or entered into, or to be made or entered into for payment of any interest, rent, or other annual payment aforesaid in full, without allowing such deduction as aforesaid, shall be utterly void.

Penalty on refusing the deductions.

CXVI. And be it further enacted, That whenever it shall be proved to the satisfaction of the said respective commissioners acting for the purposes of this act in the district where any person making the application shall reside, that any interest of money, annuity, or other annual payment, shall be annually paid out of the profits and gains *bonâ fide* accounted for and charged by virtue of this act at the rate and according to the rules specified in Schedule (D.) without any deduction on account thereof, it shall be lawful for such commissioners to grant a certificate thereof, under their hands or the hands of any two of them, in such form as shall be directed under the authority of this act, which certificate shall entitle the person so assessed, upon payment of such interest, annuity, or other annual payment, to abate and deduct so much thereof as a like rate on such interest, annuity, or other annual payment, would amount unto, and all persons to whom such interest, annuity, or other annual payment shall be paid, shall allow such deductions and payments upon receipt of the residue of such interest, annuity, or other annual payment; and the person or persons paying the same shall be acquitted and discharged of so much money as a like rate thereon would amount unto, as if the same had actually

Deductions on payment of interest of money, and other payments from profits charged under Schedule (D.) to be made by certificate.

actually been paid unto the person or persons to whom such interest, annuity, or other annual payment, shall have been due and payable; provided no such certificate shall be required where such payments are to be made out of the profits or gains arising from lands, tenements, hereditaments, or heritages, as before mentioned, or of any office or employment of profit, or out of any annuity, pension, stipend, or any dividend or share in such public annuities as are herein mentioned: but such deductions may be made without having obtained such certificate.

In what districts the duties are to be charged.

CXVII. And be it further enacted, That every person, being a householder (except persons engaged in any trade, manufacture, adventure, or concern, or any profession, employment, or vocation), shall be charged to the said last mentioned duties by commissioners acting for the parish or place where his or her dwelling house shall be situate; and all and every person or persons engaged in any trade, manufacture, adventure, or concern, or any profession, employment, or vocation, shall be chargeable by the respective commissioners acting for the parish or place where such trade, manufacture, adventure, or concern shall be carried on, or where such profession, employment, or vocation shall be exercised, whether such trade, manufacture, adventure, or concern shall be carried on, or such profession, employment, or vocation shall be exercised wholly, or in part only, in *Great Britain*, or whether such person or persons shall be engaged in one only or more of such concerns, except where the same person or persons shall be engaged in different concerns, and a loss from one concern shall be set off or deducted from the profits of another concern; and every person not being a householder, nor engaged in any trade, manufacture, adventure, or concern, nor in any profession, employment, or vocation, who shall have any place of ordinary residence, shall be charged by the commissioners acting for the parish or place where he or she shall ordinarily reside; and every person, not hereinbefore described, shall be charged by the commissioners acting for the parish or place where such person shall reside at the time of beginning to execute this act by giving such general notices as are herein mentioned, or shall first come to reside after the time for giving such general notices; and every such charge made in such parish or place shall be valid and effectual notwithstanding the subsequent removal of the person so charged from the parish or place; and, in order that the place where the said last mentioned duties are to be charged may be ascertained, every person is hereby required, on the delivery of any list or statement as aforesaid, at the same time to deliver a declaration in writing signed by him or her declaring in what place he or she is chargeable, and whether he or she is engaged in any trade, manufacture, adventure, or concern, or in any profession, employment, or vocation, or not, and if he or she shall be so engaged in any trade, manufacture, adventure, or concern, or any profession, employment, or vocation, also declaring the place or places where the same shall be carried on or exercised, and

Declaration to be delivered of the place where party is chargeable.

and the particular concern, profession, or employment, in which he, she, or they shall be engaged in such place in *Great Britain*, whether wholly in *Great Britain*, or in part only as aforesaid; provided, that where any trade shall be carried on in *Great Britain* by the manufacture of goods, wares, or merchandize, the assessment thereon shall be at the place of manufacture, although the sales of such goods, wares, or merchandize shall be elsewhere: provided always, that every person not being engaged in any trade, manufacture, adventure, or concern, or in any profession, employment, or vocation, having two or more houses or places at which he or she shall be ordinarily resident, shall be charged at such of the parishes or places wherein the said dwelling house is situate, in which he or she shall be ordinarily resident at the time of beginning to execute this act, in relation to the said last mentioned duties, by giving such general notices as are herein mentioned, or in which he or she shall first come ordinarily to reside after giving such general notices: provided always, that the duty to be assessed by virtue of this act, in respect of the profits or gains arising from possessions or securities in *Ireland* upon any person resident in *Great Britain* as aforesaid (except the profits and gains arising from public annuities, dividends, and shares of annuities payable out of the revenue of *Ireland* to any persons, corporations, or companies in *Great Britain*, for which other provisions are herein made, and which duty shall have been assessed and charged according to the said provisions), may be stated to and assessed by the respective commissioners acting for the respective places where the persons receiving, or entitled unto the same, shall reside; and if the same shall be received by any agent, attorney, or factor, such agent, attorney, or factor shall make such return of the name and place of abode of the person entitled thereto, as is herein required to be made of other persons of full age resident in *Great Britain*, or if not of full age, shall be answerable for doing all acts, matters, and things as shall be required by this act to be done in order to the assessing such profits to the said last mentioned duties, and paying the same: provided also, that the respective persons holding offices in *Ireland*, or serving in parliament, who shall or may be exempted from any duties under the management of the commissioners for the affairs of taxes shall, under the like circumstances under which such exemptions are to be claimed, be chargeable to the duties under this act in like manner only as subjects of his Majesty residing out of *Great Britain*: provided also, that the duty to be assessed by virtue of this act in respect of the profits or gains arising from foreign possessions or foreign securities, or in the *British* plantations in *America*, or in any other of his Majesty's dominions, may be stated to and assessed by the respective commissioners acting for the respective places herein-after mentioned; *videlicet*, *London*, *Bristol*, *Liverpool*, and *Glasgow*, according to the regulations hereinafter mentioned, as if such duty had been assessed upon the profits or gains arising from

In cases of persons not engaged in trade having two residences, where the duties are to be charged.

Possessions in *Ireland* how to be assessed.

Persons not holding offices in *Ireland*, &c. resident in *Great Britain*, as such to be chargeable as subjects resident out of *Great Britain*. Duties on profits of foreign or colonial possessions of securities, where to be charged.

from trade or manufacture carried on in such places respectively; and such duty shall be stated to and assessed and charged by the commissioners acting for such of the said places at or nearest to which such property shall have been first imported into *Great Britain*, or at or nearest to which the person who shall have received such remittances, money, or value from thence, and arising from property not imported as aforesaid, shall reside; and in default of the owner or proprietor thereof being charged, the trustee, agent, or receiver of such profits or gains, shall be charged for the same, and shall be answerable for the doing all such acts, matters, and things as shall be required by this act to be done, in order to the assessing such profits to the duties granted by this act, and paying the same, whether the person or persons to whom the said profits belong shall be resident in *Great Britain* or not.

Statements to be delivered at each place of residence.

Of profits chargeable under Schedule (D.) to be delivered under seal.

Additional commissioners to consider statements, and make assessments on such as are satisfactory.

CXVIII. And be it further enacted, That every person having two residences, or carrying on any trade or trades, or exercising any profession or professions in different places, or in any place different from the place of his or her ordinary residence, shall, if required by the respective commissioners, deliver at each such parish or place the like lists, declarations, and statements as he or she is hereby required to deliver in the parish or place where such person ought to be charged, but shall not be liable to any double charge by reason thereof; and all lists, declarations, and statements containing the amount of profits chargeable under Schedule (D.), shall or may be delivered sealed up, if superscribed with the name and place of abode of, or place of exercising the profession, or carrying on trade by the person by whom the same shall have been made, to the respective persons, and in manner herein directed.

CXIX. And be it further enacted, That all statements of profits and gains described in Schedule (D.) shall be laid before the several and respective additional commissioners in their respective districts, or the commissioners for general purposes acting as additional commissioners in pursuance of this act, who shall appoint meetings within their respective districts, for taking all statements then and from time to time to be delivered to them into consideration, within a reasonable time after the inspector or surveyor shall have had the examination of such statements; and in case the said additional commissioners respectively shall be satisfied that any such statement hath been *bonâ fide* made according to the provisions of this act, and so as to enable the commissioners to charge the person or persons returning the same with the full duties with which he, she, or they ought to be charged on account thereof, or more; and in case no information shall be given to the said commissioners of the insufficiency thereof, or no objection shall be made thereto by the inspector or surveyor which he is hereby empowered to make for sufficient cause, the said commissioners shall direct an assessment to be made of the duties chargeable on such statement by virtue of this act.

CXX. Provided

CXX. Provided always, and be it enacted, That where the surveyor or inspector shall apprehend the determination made by the said commissioners to be contrary to the true intent and meaning of this act, and shall then declare himself dissatisfied with such determination, it shall and may be lawful for such surveyor or inspector to require the said commissioners to state specially, and sign the case upon which the question arose, together with their determination thereupon, which case the said commissioners, or the major part of them then present, are hereby required to state and sign accordingly, and to cause the same to be by him transmitted to the commissioners for general purposes for the same district; who are hereby required, with all convenient speed, to return an answer to the case so transmitted, with their opinion thereon subscribed thereto; according to which opinion so certified, the assessment which shall have been the cause of such appeal shall be altered or confirmed.

Where the surveyor is dissatisfied with an assessment, he may state a case,

CXXI. And be it further enacted, That in every instance in which any person shall have made default in the delivery of any statement, such person not having been otherwise charged to the said last mentioned duties, or if the said additional commissioners shall not be satisfied with the statement delivered by any person or persons, or any objection shall be made thereto by the inspector or surveyor, (which he and they is and are hereby authorised and required to do in writing, setting forth the cause and causes thereof whenever he or they shall see sufficient cause) or the said additional commissioners shall have received any information of the insufficiency of any statement, the said additional commissioners, or any two or more of them, shall make an assessment on such person in such sum as according to the best of their judgement, ought to be charged on such persons by virtue of this act, which assessment shall be subject to an appeal, according to the directions hereinafter contained.

When no statement, or no sufficient statement, is returned, the additional commissioners to make an assessment according to the best of their judgement.

CXXII. And be it further enacted, That whenever the additional commissioners shall think it proper to refer any statement to the commissioners for general purposes, without making any assessment thereon, it shall be lawful for them so to do on delivering to them the case in writing relative to such statement, as the same shall appear to them, with any matter in question between them, either as to law or fact, and the said commissioners for general purposes shall proceed to inquire into the merits of such statement, in like manner as they would have been hereby authorised to do in case the said additional commissioners had made an assessment on such statement, and the party charged had appealed against such assessment.

Additional commissioners may refer statements to commissioners for the purposes of the act.

CXXIII. And be it further enacted, That the inspector or surveyor being sworn as aforesaid, shall and may at all seasonable times inspect and examine any assessment which shall be made as last aforesaid, before the delivery thereof to the commissioners for general purposes; and in case he shall discover

Inspector and surveyor may examine assessments, and erroneous assessments may be

amended on their certificate.

any error in the same, which in his judgement shall require amendment, he shall certify the same to the said additional commissioners by whom the assessment shall have been made, and the said additional commissioners, upon sufficient cause being shewn to them, shall amend the same as in their judgement the case shall require.

Surveyor to state his objections to assessments in writing, and to give notice to the party.

CXXIV. And be it further enacted, That in every case where the surveyor or inspector shall object to the amount of the duty charged by any assessment by additional commissioners, which he is hereby empowered to do in each and every case upon sufficient cause, he shall state such objection to the additional commissioners of the district, in writing as before directed, who, or any two or more of them, shall thereupon certify the same to the commissioners for general purposes in the same district, together with the reasons for making such assessment, and any information they shall have obtained respecting the same; and the said surveyor or inspector shall also give such notice thereof to the party assessed, as he is required to do by the said several recited acts respectively, in cases of surcharge, in order that the party so charged may be at liberty to appear before the said commissioners for general purposes, in support of such assessment.

Additional commissioners to deliver certificates of assessments.

CXXV. And be it further enacted, That the said additional commissioners shall cause certificates of assessments to be duly made out from time to time as the same shall be completed, distinguishing the ward, parish, or place within their respective districts, for which each such assessment shall be made, which shall contain the names and surnames of the parties charged, and the sums which they respectively ought to pay by virtue of this act, and shall cause such certificates to be entered in books provided for that purpose, according to such forms as shall be transmitted to them by the commissioners for the affairs of taxes; and they or any two or more of them shall from time to time sign the same, and from time to time deliver the same so entered and signed to the commissioners for general purposes in the same district under cover sealed up, and shall also cause the statements returned to them by the party or parties so assessed, or by the assessors relating to such assessments, to be delivered at the same time to the said commissioners for general purposes; provided that no assessment made by additional commissioners or persons acting as such shall be delivered to the respective parties, until the expiration of fourteen days after the assessment so signed as aforesaid shall have been delivered to the commissioners for general purposes, or the persons acting as such, and the inspector or surveyor shall have had notice thereof.

Persons aggrieved to appeal.

CXXVI. And be it further enacted, That if any person shall think him or herself aggrieved by any assessment made by the additional commissioners as aforesaid, or by any objection to such assessment made by any surveyor or inspector as aforesaid, it shall be lawful for him or her respectively to appeal to the commissioners



commissioners for general purposes in the same district where such assessment was made, on giving ten days' notice thereof to the assessor, surveyor, or inspector; and all appeals to be made in pursuance of this act, shall be heard and determined by the respective commissioners acting for general purposes for the same district where the cause of appeal arose, and not otherwise.

CXXVII. And be it further enacted, That the commissioners for general purposes shall from time to time appoint days for receiving appeals as soon after any assessments shall be returned to them by the additional commissioners as conveniently can be done, and the assessors shall cause notice thereof to be given to the respective appellants, and the meetings of the commissioners for that purpose shall be held from time to time within the time limited by the said commissioners, with or without adjournment; and no appeal shall be received after the time limited by the said commissioners, except on the ground of diminution of income as herein mentioned: provided always, that if any person shall be prevented from absence, sickness, or other reasonable cause to be allowed by the said commissioners, from making or proceeding upon his appeal within the time so limited, it shall be lawful for the said commissioners to give further time for that purpose, or to admit the same to be made by any agent, clerk, or servant, on the behalf of such appellant.

For fixing the time for hearing appeals.

CXXVIII. And be it further enacted, That in order that all appeals upon such last mentioned assessments may be determined in due time, the said commissioners shall cause a general notice to be stuck up in their office, or left with the clerk of the commissioners, and also to be affixed on the door of the church or chapel of such parish or place, or of some adjoining parish or place in cases requiring the same by reason of any such place having no church or chapel, limiting the time of hearing all appeals, and which shall be limited to be heard within a reasonable time after the cause of appeal shall have arisen; and no appeal shall be heard after the time in such notice to be limited, unless the appeal shall be made on behalf of any person or persons who shall be absent out of the realm, or prevented by sickness from attending in person in the time so to be limited, in which cases it shall be lawful for the said commissioners to postpone such appeals from time to time, or to admit other proof than the oath or affirmation of the party, of the truth of the several matters required by this act to be proved by the oath or affirmation of the party.

Notice to be given of the time limited for hearing appeals, and fixed on church doors.

CXXIX. And be it further enacted, That upon the receiving notice of any appeal against any assessment made as last aforesaid, and also in every case where the commissioners for general purposes, or the major part of them present, shall see cause to allow the objection of such surveyor or inspector to such assessment, the said commissioners shall direct their precept to the person or persons appealing, to return to them, within the time limited in such precept, a schedule containing such

On appeal, and when objection made by the surveyor or is allowed, the commissioners to require a schedule.

such particulars as the said commissioners shall demand under the authority of this act for their information, either respecting the particulars of the property of such person or persons, or respecting the trade, manufacture, adventure, or concern in the nature of trade, carried on by such person or persons, or the profession, employment, or vocation exercised by such person or persons, and the amount of the balance of the profits and gains of such person or persons, distinguishing the particular amounts derived from each separate source before mentioned, or respecting the particulars of the deductions from any of such profits or gains made in such statements or schedules, and which the said commissioners are hereby empowered and required to demand at their discretion, whenever the same shall appear to them necessary for the purposes mentioned in this act, and so from time to time until a complete schedule to the satisfaction of the said commissioners of all the particulars required by them shall be delivered; and every such precept being delivered to or left at the last or usual place of abode of the person or persons to whom the same shall be directed, shall be binding upon such person and persons according to the exigency of such precept; or in case such person or persons shall have removed from the jurisdiction of the commissioners, or cannot be found, or his, her, or their place of abode shall not be known, then upon fixing such precept on the door of the church of the place where the commissioners shall meet in the execution of this act, or fixing up the same in their office, such precept shall also be binding upon such person or persons according to the exigency thereof; and such person or persons shall make the return required by the said commissioners within the time limited in such precept, under the penalty in this act contained, and subject to such charge as the said commissioners are hereby authorised to make in such case, to which schedule any inspector or surveyor sworn as aforesaid, shall have free access at all reasonable times, and shall take such copies thereof, or of any parts thereof, or extracts from the same, as he shall think necessary for the due execution of this act.

Surveyor may object to statements in schedule, giving notice to the party.

CXXX. And be it further enacted, That it shall be lawful for the inspector or surveyor sworn as aforesaid, within a reasonable time to be allowed by the said commissioners for general purposes, after he shall have had the examination of such schedules, to object to the same, or any part thereof, and to state such objections in writing, and the cause or causes thereof, to the best of his knowledge or information; and the said surveyor or inspector shall, in every case of objecting to such schedule, deliver a notice in writing of such objection to the party or parties to be charged, or leave the same at his, her, or their last or usual place of abode respectively, under cover, sealed up, and directed to such party, in order that such party or parties may be at liberty to appeal from the same to the said commissioners as herein is directed: provided always, that no assessment shall be confirmed, nor any alteration therein be made, until

until the appeal upon such objection or assessment shall be heard and determined according to the directions of this act.

CXXXI. And be it further enacted, That if upon receiving the objections of such surveyor or inspector to any schedule, the said commissioners, or the major part of them present at any meeting for the purpose of taking such objections into consideration, shall see cause to disallow such objections, or upon hearing of any such appeal as aforesaid the said commissioners shall be satisfied with the assessment made by the additional commissioners, or after delivery of a schedule they shall be satisfied therewith, and shall have received no information of the insufficiency thereof, the said commissioners for general purposes shall direct such assessment to be confirmed, or altered according to such schedule as the case may require; provided, that in every case where they shall think proper that the said statement on which the additional commissioners made their assessment, or the schedule delivered to the commissioners for general purposes should be verified, they shall direct the assessor or assessors to give notice thereof to the person or persons to be charged with the said duties, and to appear before them to verify the same in the manner hereinafter mentioned; and every such person to whom such notice shall be given, shall and he is hereby required to appear before the said commissioners for general purposes, and on oath or solemn affirmation as aforesaid, to verify the contents of his, her, or their statement or schedule, and to sign and subscribe the same with his or her proper name; and which oath or affirmation shall be, that the contents of such statement or schedule are true to the best of his or her judgement or belief, and that the same contains the just balance of the profits and gains arising from the source or sources therein contained, after making such deductions as are therein stated; and that no deduction or deductions whatever than such as are therein stated, have been made from the profits or gains accounted for, and to such amount only as is therein stated: provided always, that such person shall be at liberty to amend such statement or schedule, before he or she shall be required to take such oath or affirmation; and after such oath or affirmation, and in every case where such statement or schedule shall not have been objected to as aforesaid, and the said commissioners shall be satisfied therewith, they shall make an assessment according to such statement or schedule on the amount therein stated, at which the duty therein shall have been computed; and every such assessment made after verification of such statement or schedule, shall be final and conclusive as to the matters contained in such statement or schedule.

CXXXII. And be it further enacted, That whenever the said commissioners for general purposes shall be dissatisfied with any assessment returned by the additional commissioners to them, or with any schedule delivered to them, or shall require further information respecting the same, or either of them, or any part thereof, the said commissioners may put questions in writing, touching any assessment or schedules,

thereof, it shall be lawful for the said commissioners to put any question or questions touching such assessment, or the contents of such schedule, or any of them, or touching any of the matters which ought to be contained therein, or any sums which shall have been set against or deducted from the profits or gains to be estimated in such assessment or schedule, and the particulars thereof in writing, and to demand an answer accordingly from such person or persons, signed by him, her, or them, and so from time to time, whenever the said commissioners shall think the same necessary; and shall from time to time issue their precept or precepts, requiring true and particular answers to be given to such questions, within seven days after the issuing of such precept or precepts, and every such person shall make true and particular answers in writing signed by him or her to such questions within the time limited by such precept, or shall within the like period tender him or herself before the said commissioners for general purposes, to be examined by them *vivâ voce* to such matters; and every person required to make such answers, or appearing before the said commissioners to be examined as a party, or as the clerk, agent, or servant of such party, as herein is mentioned, shall be permitted to give his or her answers, either in writing as aforesaid, or *vivâ voce*, without having taken any oath or affirmation, and shall be at liberty to object to any question, and peremptorily to refuse answering the same; and the substance of such answer or answers as he, or she, shall give *vivâ voce*, shall, in his or her presence, be reduced into writing, and read to him or her, and he or she shall be at liberty to alter any part thereof, and also to alter or amend any particular contained in his or her answers in writing, or in any schedule or declaration, before he or she shall be called upon to verify the same in the manner herein directed; and every such schedule shall be altered or amended, as shall seem requisite, after such enquiry or examination.

Commissioners for general purposes may call upon the party to verify their answers on examination upon oath.

CXXXIII. And be it further enacted, That it shall be lawful for the said commissioners for general purposes in every such case as aforesaid, whenever the said commissioners shall think the same necessary, to require such person or persons upon whom any assessment hath been made by the additional commissioners with which the said commissioners for general purposes are dissatisfied, or from whom such schedules or answers in writing as aforesaid have been received, with which the said commissioners are dissatisfied, to appear and verify the same, and upon appearance of such person or persons, to permit him or them to alter or amend the same, and thereupon to administer to such person or persons the oath or affirmation hereinafter mentioned, and also to require any person or persons who shall have been examined *vivâ voce* before them, to verify his, her, or their examination on such oath or affirmation, which oaths or affirmations any one or more of the said commissioners is and are hereby empowered to administer, and which oath or affirmation respectively shall be, that the contents of the statements or schedules are true to the best of his

his or their knowledge and belief, and contain a full and true account of the balance of all the profits and gains of the deponent or deponents chargeable by this act, to the best of his or her knowledge and belief, and of all and every deduction made from his or her profits or gains in adjusting such balance, or that the contents of all such answers in writing as shall have been returned to the said commissioners by him or them, as the same are then stated, or that the contents of his or her examination, as the same have been reduced into writing, are true; and every such oath or affirmation shall be subscribed by the party taking the same.

CXXXIV. And be it further enacted, That it shall be lawful for the said commissioners for general purposes to summon in like manner any person or persons whom they shall think able to give evidence or testimony respecting the assessment made or to be made on any such person or persons, to appear before them to be examined, and to examine all such persons who shall so appear before them on oath or affirmation (except the clerk, agent, or servant, of the person or persons to be charged, or other person confidentially entrusted or employed in the affairs of such party or parties to be charged, and who shall respectively be examined in the same manner, and subject to the same restrictions as are hereinbefore provided for the *viva voce* examination of any party or parties touching the assessments to be charged on him, her, or them), which oath or affirmation any one or more of the said commissioners is and are hereby empowered to administer, and which oath or affirmation shall be, that the testimony or evidence to be given by him, her, or them, shall contain the whole truth, and nothing but the truth, in respect of the matter in question concerning which such evidence or testimony is to be given; and every such oath or affirmation shall be subscribed by the persons taking the same.

May summon witnesses and examine them upon oath.

CXXXV. And be it further enacted, That if the said commissioners for general purposes, or any two or more of them, or the major part of them present, after hearing all such appeals as shall be depending before them, or upon any objection made by the inspector or surveyor to any such last mentioned assessment or schedule, whether such enquiry or examination as aforesaid shall have taken place or not, shall agree to make an assessment according to the statement or statements contained in the said schedule as the same shall have been returned, or altered, or amended upon appeal as aforesaid, they shall direct an assessment to be made of the duties chargeable on the statement or statements contained in the said schedule, at the rate contained in this act; and if the said commissioners shall think proper to require a verification of the said schedule, they shall give notice thereof in manner aforesaid to the party or parties to appear before them to verify the said schedule: and such verification shall be made by the party or parties in such manner, and such assessments thereupon shall be made as hereinbefore directed, which assessments shall be final and conclusive as aforesaid; but

Commissioners agreeing to make an assessment on the schedule may do so, but in certain cases commissioners may make an assessment according to their judgment, which shall be final.

nevertheless.

nevertheless, in every instance where any person shall have neglected or refused to return such schedule according to the exigency of the precept of the commissioners; or if any clerk, agent, or servant of such party as aforesaid, being summoned, shall have neglected or refused to appear before the commissioners to be examined, or if such party, his or her clerk, agent, or servant as aforesaid, shall have declined to answer any question put to him or her by the said commissioners in writing, or *viva voce*; or where the schedule delivered shall have been objected to as aforesaid, and such objection shall not have been appealed against within such reasonable time as is directed by this act; or where any person being required so to do, shall have neglected or refused to verify his or her statement or schedule, or his or her answers or examination in writing; or where the commissioners shall agree as aforesaid to allow the objections or any of them, made by such surveyor or inspector, it shall be lawful for the said commissioners, and they are hereby required in every such case, according to the best of their judgement, to settle and ascertain in what sums such persons ought to be charged, and to make an assessment accordingly, which assessment shall be final and conclusive.

Where an assessment shall be increased, the commissioners may charge the party with the penalty, not exceeding double the amount.

**CXXXVI.** And be it further enacted, That in every case where the said commissioners for general purposes shall have made any increased assessment upon the amount contained in the statement or schedule of the party to be charged, or shall at any time during the continuance of this act, discover that any increase ought to be made, whether upon the surcharge of the surveyor or inspector, or from his or their information, or otherwise, it shall be lawful for them to charge such person or persons in a sum not exceeding double the amount by which the duties shall have been increased, (that is to say) where the party or parties shall have refused or neglected to deliver any statement or schedule, then in a sum not exceeding double the amount of the sum which according to the rate prescribed in Schedule (D.) such person in the judgement of the said commissioners, ought to be charged at, to be added to the assessment, and applied as directed by this act in other cases of increased assessments; and in case a statement or schedule shall have been so delivered, then in a sum not exceeding double the amount beyond the amount contained in such statement or schedule, unless such person or persons shall in every such case make it appear that the omission complained of did not proceed from any fraud, covin, art, or contrivance, or any gross or wilful neglect.

Penalty on persons neglecting to deliver schedules or attend summons of commissioners.

**CXXXVII.** And be it further enacted, That if any person required so to do by the respective commissioners for general purposes, shall refuse or neglect to make out and deliver any schedule to the person or persons to whom the same ought to be delivered in pursuance of this act, or shall refuse or neglect to appear before the said commissioners to verify upon oath or affirmation before such commissioners any statement or schedule by him or her delivered within the time or times limited, or to be limited

limited by such commissioners respectively in pursuance of this act, every such person so offending, shall, for every such offence forfeit and pay any sum not exceeding twenty pounds, and double the duty at which such person ought to be assessed, to be recovered as any penalty may be recovered under the said recited acts respectively.

CXXXVIII. Provided always, and be it further enacted, That if any person who shall have delivered a statement or schedule, shall discover any omission or wrong statement therein, it shall be lawful for such person to deliver an additional statement or schedule, rectifying such omission or wrong statement; and such person shall not afterwards be subject to any proceeding upon this act, by reason of such omission or wrong statement; and if any person shall not have delivered a statement or schedule within the time limited by the commissioners for that purpose, it shall be lawful for such person to deliver a statement or schedule, in manner herein directed, at any time before a proceeding shall be had to recover the penalty herein mentioned, and no proceeding shall be afterwards had for recovering such penalty; and if any proceeding shall have been actually had before the commissioners for recovering such penalty, it shall be lawful for the commissioners before whom such proceedings shall be commenced, on due proof to their satisfaction that no fraud or evasion whatever was intended, to stay such proceedings, either on the terms of paying, or without paying the costs then incurred, as the commissioners shall think fit; and if any proceedings shall have been commenced in any court, it shall be lawful for such commissioners to certify, that in their judgment no fraud or evasion was intended by the party making such omission; and it shall be lawful for any judge in such court, on a summary application, to stay such proceedings on such terms as aforesaid, as he shall think fit; or if such person shall have delivered an imperfect statement or schedule, and shall give to the commissioners a sufficient reason why a perfect statement or schedule cannot be delivered, the said commissioners, being satisfied therewith, shall give further time, and so from time to time, for the delivery of such statement or schedule; and such person shall not be liable to any penalty for not having delivered such statement or schedule within the time before limited, in case such person shall have delivered as perfect a statement or schedule, as, from the nature of the case, he or she was enabled to give, and so from time to time as long as the commissioners shall grant further time as aforesaid.

CXXXIX. And be it further enacted, That if within or at the end of the year current at the time of making any assessment under this act, or at the end of any year when such assessment ought to have been made, any person charged to any of the duties contained in Schedule (D.), whether he shall have computed his profits or gains arising as last aforesaid on the amount thereof in the preceding or current year, or on an average of

Schedules  
may be  
amended.

Abatement  
on account of  
diminution of  
income, how  
to be allowed.

years, shall find and shall prove to the satisfaction of the commissioners for general purposes, by whom the assessment was made, that his or her profits and gains during such year for which the computation was made, fell short of the sum so computed in respect of the same source of profit on which the computation was made, it shall be lawful for the commissioners, or the major part of them, on proof before them, to cause the assessment made for such current year, to be amended in respect of such source of profit as the case shall require; and in case the sum assessed shall have been paid, to certify under their hands and seals, to the governor and company of the bank of *England*, or the receiver-general, to whom the same shall have been paid, the amount of the sum overpaid upon such first assessment; and on production of such certificate, it shall be lawful for the said governor and company to direct their cashier or cashiers, and for the said receiver-general, to repay such sum as shall have been so overpaid, out of any publick monies herein directed to be paid to such cashier or cashiers, or of such receiver-general, who respectively shall, if necessary, replace the same out of the first monies that shall come to their hands respectively of the duties granted by this act, for which payments the certificate of the said respective commissioners shall be a sufficient authority.

Abatement to be allowed when persons shall cease to exercise any trade, or shall die before the end of the year.

CXL. And be it further enacted, That in case any person charged to the said last mentioned duties, whether the computation thereon shall have been made on the profits of one year, on an average as herein allowed, shall cease to exercise the profession, or to carry on the trade, employment, or vocation, in respect whereof such assessment was made, or shall die, or be bankrupt or insolvent before the end of the year for making such assessment, or shall, from any other specifick cause, be deprived of or lose the profits or gains on which the computation of duty charged in such assessment was made, it shall be lawful for such person, or the heirs, executors, administrators or assigns of such person, to make application to the commissioners for general purposes of the district, within three calendar months after the end of such year, and on due proof thereof, to the satisfaction of such commissioners, it shall be lawful for the said commissioners to cause the assessment to be amended, as the case may require, and to give such relief to the party charged, his or her heirs, executors, administrators, or assigns, as shall be just; and in cases requiring the same to direct, in manner before mentioned, repayment to be made of such sum as shall have been overpaid on the assessment amended or vacated: provided always, that where any person shall have succeeded to the trade or business of the party charged, no such abatement shall be made, unless it shall be proved, to the satisfaction of the said commissioners, that the profits and gains of such trade or business have fallen short from some specifick cause, to be alleged to them and proved, since such change or succession took place, or by reason thereof; but such



such person so succeeding to the same, shall be liable to the payment of the full duties thereon without any new assessment.

CXLI. And be it further enacted, That the commissioners acting in the execution of this act, for any district as commissioners for the general purposes of this act, shall be charged and assessed to the duties contained in Schedule (D.) if liable thereto, by the additional commissioners for the same district; and the additional commissioners acting for the same district, shall be charged and assessed to the said duties by each other respectively, and according as they ought to be charged; and that any two of the said respective commissioners acting for any district, shall respectively be competent to assess any other person acting as such commissioner for the same district, in like manner, and with and under the like powers, as if such person had not acted as such commissioner; and the said several commissioners shall respectively divide themselves in such manner, as that every such commissioner shall be assessed by two other commissioners, and the appeal therefrom (if any) may be determined by two commissioners for general purposes, neither of whom shall be concerned or interested in the determination thereof either for himself or herself, or in any character before described for any other person or persons; and the said additional commissioners shall respectively establish such regulations among themselves, for charging and assessing each other in manner aforesaid, as may most effectually secure a fair and impartial assessment upon every commissioner, according to the true intent and meaning of this act; provided, that any commissioner, whose statement or schedule shall be under consideration, or shall be concerned or interested therein, either for himself or for any other person or persons in any character before described, shall have no voice and shall not be present, except upon an appeal, for the purpose of being examined *viva voce* by the commissioners then having his assessment or schedule under consideration, but shall withdraw during the consideration and determination thereof.

Mode of assessing commissioners to duties under Schedule (D.)

CXLII. And be it further enacted, That all assessments upon profits or gains under Schedule (D.) made by the commissioners for general purposes, shall be entered in books, with the name and names, and the description of the person or persons, corporations, companies, or societies of persons, to be charged therewith, and their respective places of abode set opposite thereto, and which entries shall respectively be numbered progressively, or lettered; or distinguished by numbers or letters, as the said respective commissioners for the purposes of this act shall think proper; and that when and as soon as the said respective commissioners shall have caused to be made any such entry in such book, in case the person or persons charged by such assessment, shall have declared his, her, or their intention to pay the duty so assessed into the bank of *England*, or to the receiver-general, or his deputy, within the time limited by this act for payment thereof; and in case the said commissioners

Assessments of the duties to be charged under the provision of Schedule (D.) to be entered, and certificates of the amount to be delivered by a number or letter without the name of the parties assessed, where the parties intend payment into the Bank, &c.

shall be satisfied with such declaration, they shall deliver to such person or persons, or such other person as shall be there attending on his, her, or their behalf, a certificate under the hands of two or more of such commissioners, specifying the amount of the sums to be paid within one year upon such assessment; and every such certificate shall be numbered or lettered with the same number or letter as the entry in the book of the said commissioners to which such certificate shall relate, shall be marked and numbered or lettered, without naming or otherwise describing the person or persons charged thereby; which certificate shall, on production thereof, be a sufficient authority to the governor and company of the bank of *England*, and to the respective receivers-general or their respective deputies in *England*, and to the receivers-general in *Scotland*, and his deputy or deputies, from time to time to receive from any person or persons bearing and producing such certificate or certificates, the amount of the sums therein contained, in such proportions thereof as by this act are made payable by instalments and at the times by this act appointed for payment thereof, or in advance; and on the payment of the sums contained in any such certificate, or any proportion thereof, the said governor and company, and the said receivers-general, and their respective deputies, shall give certificates for the same, acknowledging the receipt of the sum paid on account of the certificate of the said respective commissioners, by the number or letter marked thereon as before directed.

Commissioners to deliver warrants to collectors, except where parties are assessed by a number or letter.

CXLIII. And be it further enacted, That in all cases where the commissioners shall not have received a declaration of the intended payment into the bank of *England*, or to the receivers-general, or their deputies respectively as aforesaid, of the duty to be charged under Schedule (D.) or shall not be satisfied with such declaration, they shall deliver a duplicate of the assessments to the collector or collectors, with the names and descriptions of the parties charged therewith, together with their warrants for collecting the same, in such form and under the like powers as they are authorised to collect the duty under any of the other schedules contained in this act; and if after the receipt of any such declaration the duties shall not be duly satisfied and paid accordingly, the said commissioners shall cause the names of the defaulters, and the amount of duty assessed on each to be inserted from time to time in the duplicate of such collector, and the warrant for collecting the same shall be of the like force and effect as if such names and sums had been inserted therein at the time of issuing such warrant.

Commissioners to send duplicates to the remembrancers and receivers-general.

CXLIV. And be it further enacted, That whenever such assessments under Schedule (D.) shall be completed in any district, the respective commissioners for general purposes acting therein, shall cause to be delivered a duplicate on parchment, under their hands and seals, fairly written, containing the whole sums assessed by them, into the offices for the affairs of taxes for *England* and *Scotland* respectively, for the use of the King's remem-

remembrancer's office of the exchequer in *England* and *Scotland* respectively; and the said commissioners shall also deliver a like duplicate unto the respective receivers-general in *England* and *Scotland* respectively.

CXLV. And be it further enacted, That it shall be lawful for any receiver-general, at the request of any commissioners acting for general purposes in relation to the said last mentioned duties, in or for any city or town in *Great Britain*, (except within the city of *London*, or within ten miles of the same) and with the approbation of the commissioners for the affairs of taxes, to appoint a fit and proper person resident in such city or town, who shall give security to the satisfaction of the said receiver-general, to be his deputy for the receipt of such of the said last mentioned duties arising within such city or town, or within the district where such city or town shall be situate, as shall be assessed under a letter or number, pursuant to a declaration of the party's intention to pay the duty to such receiver-general or his deputy as aforesaid, regard being had in such appointment to the population and extent of such city or town, for which deputy the said receiver-general shall be answerable; and it shall be lawful for the commissioners for the affairs of taxes in *England*, and for the barons of the exchequer in *Scotland* to allow to the respective deputies so appointed, such salary and reward for their attendance and trouble therein, as shall be agreed upon between such commissioners and the person to be appointed such deputy, and as shall be approved of by the said commissioners for the affairs of taxes and barons respectively, not exceeding the rate of one penny halfpenny of the sum received by such deputies respectively, and paid over to such receiver-general; and every such deputy shall on some day in every week, to be named in the bond to be entered into by him, pay or remit to such receiver-general the whole amount of the duties then in his hands, and shall faithfully account for the same to such receiver-general.

CXLVI. And be it further enacted, That it shall be lawful for the respective commissioners for general purposes, to issue out and deliver to the respective receivers-general, except where a deputy receiver shall be appointed as herein is directed, and to such deputies where such appointments have been made, duplicates of the assessments made by them, containing the sums assessed on each and every person to whom a certificate hath been delivered by letter or number, together with the number or letter set opposite thereto in their respective books before mentioned, without naming such persons, with their warrants for their receiving such of the said duties charged by such commissioners respectively, when the same shall become payable as aforesaid; and all such sums shall be paid to the respective receivers-general, or deputy receivers, where such shall have been appointed, and such part thereof as shall not be so paid to them, shall be levied and collected as herein is mentioned; and in default of the same being so levied, shall be recoverable

Appointing deputy receivers in certain places.

Duplicates to be delivered to deputy receivers and collectors, where assessments are made under a number or letter, with warrants for receiving the duties.

as a debt upon record, to the King's majesty, his heirs and successors, in manner before directed in other cases.

Persons charged to pay the duties into the Bank, or to the receiver or collector at their election; and in default, the duties may be levied under the commission-ers for the affairs of taxes.

CXLVII. And be it further enacted, That the duties payable on such last mentioned assessments, shall be paid either into the bank of *England*, or to the receiver-general, or to the deputy of such receiver-general where such shall be appointed, at the election of the party charged by such instalments as by this act directed, before the respective days appointed for such payments according to the regulations of this act, or by three or two instalments, or in one sum in full as the parties shall choose, and the certificates hereby required to be given on such payments shall be delivered to the respective commissioners, or to one or more of them, or to their clerk at their office, before the times when the same are hereby made payable, taking his or their receipt for the same, which receipt shall be a sufficient discharge for the money so paid, in satisfaction of so much of the assessment as shall be mentioned in such certificate to be so paid; and if any person shall neglect to pay the same, at the time and in the manner hereby directed for payment of such duties, or having paid the same shall neglect to deliver the certificate required to be given on such payment as hereinbefore directed, it shall be lawful for the respective commissioners for general purposes, and they are hereby required to deliver a duplicate of all sums assessed on any person or persons who shall have made default in paying or accounting for the payment of the same, together with their warrant, to such collector or collectors as they shall appoint to levy the sum in arrear and unpaid, and which duplicate shall be made out, and which sums shall be levied, according to the regulations of the said recited acts respectively.

Payments to be entered in the books at the Bank.

CXLVIII. And be it further enacted, That the cashier of the bank of *England* shall, on the receipt of any of the said last mentioned duties; enter the same in the books to be provided for that purpose; and all such sums shall be entered under the name, letter, or number contained in the certificate, and every such account kept at the bank of *England*, shall be entered under the head of "The account of the commissioners acting for the

of  
as the ease may require, and the receivers-general and deputy receivers shall, on the like receipt, cause the same to be wrote off in their respective duplicates; and the said cashier or cashiers, receiver or receivers-general, or deputy or deputies to such receivers, shall, whenever he or they shall be required by the respective commissioners for the purposes of this act, deliver to them a true account of all sums paid at the bank of *England*, or to such receivers-general or deputies respectively, on account of the duties charged by them respectively, and shall also transmit to the office of the commissioners for the affairs of taxes, when required by them so to do, a true account of the sum so paid.

Duties to be paid in ad-

CXLIX. And be it further enacted, That it shall be lawful for any

any person or persons, at any time or times during the continuance of this act, to pay or cause to be paid in advance to the governor and company of the bank of *England*, or to their cashier or cashiers, any sum or sums of money charged as aforesaid, and to require a certificate or certificates acknowledging such payments; and it shall be lawful for the cashier or cashiers of the said bank of *England*, on production of the notice or certificate of such assessment, at the time of payment of the said duty in advance (the sum so paid not in any case to be less than the sum which appears by such certificate to be payable by two instalments) to make an allowance at the rate of five pounds *per centum per annum* out of the sum or sums so paid in advance, calculated upon such sum or sums for the period or periods by which each respective sum shall be paid sooner than the period prescribed by this act for the payment thereof; and in every such case the said cashier or cashiers, shall give the person paying the same, a certificate of such payment, specifying therein the number of instalments thereby discharged, and the amount of the allowance for such prompt payment, and referring thereby to the notice or certificate of assessment then produced, and the name, number, or letter therein mentioned; and all such allowances shall be made by the said cashier or cashiers out of the duties to be paid in at the bank of *England* at the time of paying the same; and all certificates made out by the cashier or cashiers of the governor and company of the bank of *England* as aforesaid, being delivered at the respective offices of such commissioners, shall be received by them as cash in discharge of the assessments, and shall be allowed to them in their accounts.

advance, subject to discount.

CL. And be it further enacted, That upon the payment of any such sum of money as aforesaid, into the said bank of *England*, the cashier or cashiers, or other person receiving the same, shall give such certificates as aforesaid, signed by them respectively, for the whole of the sums so paid, or separate certificates in like form, for such portions thereof as shall be required, which certificates shall severally be cut off indentwise from the counter-cheques thereof, which counter-cheques are to remain with the said governor and company; and every such certificate shall be denominated in the body thereof to be on account of payments made into the said Bank, in discharge of the duties assessed by virtue of this act, the excess of the said duties being to be considered as a voluntary contribution.

One certificate or separate certificates shall be given at the Bank as required.

CLL. And be it further enacted, That upon the delivery of any such certificate as last aforesaid to the said commissioners or at their office, in discharge of the whole of the said duties assessed or charged upon the person or persons delivering or causing to be delivered such certificate, or any part thereof, the said commissioners or their clerk shall, if required, indorse in writing on the back of the certificate to be given by them or him in such case, the amount of the number of instalments of the said duties to be discharged by such payments, which receipts

On delivery of certificates to the commissioners, the clerk to give a receipt, which shall be a discharge for the duties.

receipts of the said commissioners or their clerks as aforesaid, shall be received, without further proof as evidence of such payments, in all courts and places, and before all persons whatever.

Recited and additional duties in Schedule (E.), and rules, deemed part of this act. CLII. And be it further enacted, That the duty hereby granted, including the duty contained in the Schedule marked (E.) as herein recited, and the said additional duties, shall be assessed and charged in one sum, under the following rules, which rules shall be deemed and construed a part of this act, and to refer to the said last mentioned duty, as if the same had been inserted under a special enactment.

### SCHEDULE (E.)

#### Rules for charging the said Duties.

To be charged for all salaries, fees, or profits whatever. First.—The said duties shall be annually charged on the person or persons respectively having, using, or exercising such offices or employments of profit, or to whom such annuities, pensions, or stipends shall be payable, for all salaries, fees, wages, perquisites, or profits whatsoever, accruing by reason of such offices, employments or pensions, after deducting the amount of duties payable or chargeable on the same, by virtue of any act or acts of parliament where the same have been really and *bonâ fide* paid and borne by the party to be charged; and each assessment in respect of such offices or employments, shall be in force for one whole year, and shall be levied for such year without any new assessment, notwithstanding a change may have taken place in such office or employment, on the person or persons for the time having or exercising the same; provided the person quitting such office or employment, or dying within the year, his or their executors or administrators, shall be liable for the arrears due before or at the time of his so quitting such office or employment, or dying, and for such further portion of time as shall then have elapsed, to be settled by the respective commissioners, and his or their successor or successors shall be repaid such sums as he or they shall have paid on account of such portion of the year as aforesaid; and each assessment in respect of such annuity, pension, or stipend, shall be in force for one whole year, unless the same shall cease or expire within the year by lapse, death, or otherwise, from which period the assessment thereon shall be discharged:

Duties to be assessed for all the offices in each department, in the place where the commissioners shall execute their offices. Second.—The said duties to be assessed by the respective commissioners for all the offices in each department in the place where the said commissioners shall execute their offices, although certain of the offices in the same department may be executed elsewhere, and shall be due and payable from the respective officers, and their respective successors, for the time being:

Description of offices to be charged. Third.—The said duties shall be paid on all public offices and employments of profit, of the description hereinafter mentioned within

within *Great Britain*; *videlicet*: any office belonging to either house of parliament, or to any court of justice, whether of law or equity, in *England* or *Scotland*, *Wales*, the duchy of *Lancaster*, the duchy of *Cornwall*, or any criminal, or justiciary, or ecclesiastical court, or court of admiralty, or commissary court, or court-martial; any public office held under the civil government of his Majesty, or in any county palatine, or the duchy of *Cornwall*; any commissioned officer serving on the staff, or belonging to his Majesty's army in any regiment of artillery, cavalry, infantry, royal marines, royal garrison battalions, or corps of engineers, or royal artificers; any officer in the navy, or in the militia, or volunteers; any office or employment of profit held under any ecclesiastical body, whether aggregate or sole, or under any public corporation, company, or society, whether corporate or not corporate; any office or employment of profit under any public institution, or on any public foundation of whatever nature or for whatever purpose the same may be established; any office or employment of profit in any county, riding or division, shire or stewartry, or in any city, borough, town corporate, or place, or under any trusts or guardians of any fund, tolls, or duties, to be exercised in such county, riding, division, shire, or stewartry, city, borough, town corporate, or place, and every other publick office or employment of profit of a publick nature:

Fourth.—The perquisites to be assessed under this act, shall be deemed to be such profits of offices and employments as arise from fees, or other emoluments, and payable either by the crown or the subjects, in the course of executing such offices or employments, and shall and may be estimated either on the profits of the preceding year, or of the fair and just average of one year of the amount of the profits thereof in the three years preceding; such years in each case respectively ending on the fifth day of *April* in each year, or such other day of each year on which the accounts of such profits have been usually made up:

**Fees, or other emoluments,** may be estimated on the profits of the preceding year, or on an average of three years.

Fifth.—In all cases where any salaries, fees, wages, or other perquisites or profits, or any annuities, pensions, or stipends shall be payable at the receipt of the exchequer, or at any publick office, or by any officer of his Majesty's household, or by any of his Majesty's receivers or paymasters, or by any agent or agents employed in that behalf, then and in every such case, the duties chargeable under this act, in respect of such salaries, fees, wages, perquisites, or profits, or in respect of such annuities, pensions, or stipends, shall be detained and stopped out of the same, or out of any money which shall be payable upon such salaries, fees, wages, perquisites, or profits, or upon such annuities, pensions, or stipends, or for the arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the duties on such offices or employments, or on such annuities, pensions, or stipends respectively (not being otherwise paid) in the manner directed

**The duties on salaries, fees, pensions, &c. payable at any publick office,** to be stopped in case of non-payment.

directed by this act; and whenever the same so payable shall be assessed by the commissioners for general purposes in their respective districts, they shall transmit an account of the amount of the duty assessed to the Exchequer, or office where the same are payable, in order that the amount so assessed may be there stopped or detained.

**Duties on salaries, &c.** not arising from offices mentioned in the foregoing rule, to be stopped by persons receiving such salaries, fees, &c.

**Sixth.**—In all cases where the salaries, fees, wages, allowances, or profits of any officer or officers chargeable to the said duties, shall not arise out of any of the offices mentioned in the foregoing rule, but shall arise from any other office or employment of profit chargeable to the said duties, and the salaries, fees, wages, perquisites, or profits, shall be payable at such office by any officer or officers thereof, or by any receiver or receivers of the same respectively, or by any agent or agents employed in that behalf, the duties chargeable under this act in respect of such salaries, fees, wages, perquisites, or profits, shall be detained and stopped out of the same, or out of any money which shall be paid upon such salaries, fees, wages, perquisites, or profits, or for arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the duties (not otherwise paid) in the manner directed by this act:

**Such portion of the duties as are charged with sums payable to any other persons, to be deducted out of the sums payable to such persons.**

**Seventh.**—Such portion of the said duties on offices or employments of profit, or on annuities, pensions, or stipends, as are charged with any sum or sums of money payable to any other person or persons, shall be deducted out of the sums payable to such other person or persons as a like rate on such sums respectively would amount unto; and all such persons, their agents and receivers, shall allow such deductions and payments upon receipt of the residue of such sums:

**Duty charged upon the principal in an office upon salaries paid to his deputy or clerk, to be deducted out of such salaries.**

**Eighth.**—Such portion of the said duties, charged on any office or employment of profit executed by any deputy or clerk, or other persons employed under the principal in such office, and paid by such principal out of the salary, fees, wages, perquisites, or profits, of such principal, shall be deducted out of the salary or wages so payable as a like rate on such salary or wages would amount unto; and all such deputies, clerks, and other persons so employed, shall allow to their respective principals such deductions and payments upon the receipt of the residue of such salaries or wages:

**Payments on receipt of salaries, &c. or in passing accounts, or upon the receipt of pensions, to be deducted.**

**Ninth.**—In estimating the duty payable for any such office or employment of profit, or any pension, annuity, or stipend, all official deductions and payments made upon the receipt of the salaries, fees, wages, perquisites, and profits thereof, or in passing the accounts belonging to such office, or upon the receipt of such pension, annuity, or stipend, shall be allowed to be deducted, provided a due account thereof be rendered to the said commissioners, and proved to their satisfaction:

**Pensions payable out of a branch of re-**

**Tenth.**—In all cases where any annuities or pensions shall be payable out of any particular branch of the publick revenue, and



and at the office of that branch of revenue, the commissioners acting for that department shall have authority to assess and levy the same as a salary or wages payable thereout.

CLIII. And be it enacted, That every person to be assessed for his office or employment, shall be deemed to have exercised the same at the head office of the department under which such office or employment shall be held, and shall be rated for such office or employment as if exercised at such head office, although the duties of such office or employment shall be performed, or the profits or any part thereof arising from such office or employment shall be payable elsewhere, within or out of *Great Britain*; and all assessments made on any inferior officer or officers wherever they shall exercise their office or employment, shall be rated accordingly in the same district where such head office shall be established.

CLIV. And be it further enacted, That every office shall be deemed to belong to, and to be assessed by or under the principal officers of that department by or under whom the appointment to such office was made, provided that where such appointment shall be made by any inferior officer in any department, then such office shall be assessed by the same commissioners by whom such inferior officer shall be chargeable for his office; provided also, that where any such appointment shall be held under the great seal or privy seal, either of *England* or *Scotland*, or shall be made under the royal sign manual, or where any such appointment shall be under the hands or seals of the commissioners of his Majesty's Treasury, and the same shall not be exercised in the department of the Treasury, then the officer holding the same shall be assessed in that department where the office shall have been executed: provided also, that nothing herein contained shall be construed to limit the right hereinbefore given to commissioners of the district, of assessing officers before described within their respective jurisdictions, although such offices or any of them may not be held under their appointment, or the profits of such offices may not be payable by them or their order.

CLV. Provided always, and be it further enacted, That the like allowances shall be granted to the trustees of the British Museum, in respect of any charge under Schedule (A.) to be made on the lands and tenements vested in such trustees, as are granted to colleges and other properties mentioned in No. VI. of that Schedule; and the like exemptions shall be allowed in respect of any dividends of stock vested in such trustees, or any of them, or in any other for their use, as are granted to charitable institutions by this act; and no salary or payment made or to be made out of his Majesty's Exchequer to such trustees for the use of such institutions, shall be charged at the said Exchequer, provided all salaries of officers or persons employed under the said trustees shall be charged on the said officers respectively.

CLVI. And be it further enacted, That the several commissioners to appoint

clerks, assessors, and collectors, from the officers in their departments.

missioners authorised to act in the execution of this act, in relation to the duties on offices or employments of profit, and on pensions or stipends, as soon after their respective appointments as conveniently can be done in their respective departments, shall meet in some convenient place in order to qualify themselves by their taking the oaths prescribed by the said recited act, and shall have power to elect a clerk, and an assessor or assessors; and in cases where the duties cannot be stopped and detained at the department of office of the said commissioners, or for which the said respective commissioners shall act, a collector or collectors of the said duties to be assessed by them from and amongst the officers in their respective departments, and separate assessors and collectors in each such department, under the cognizance of the same commissioners, which assessors shall, within a time to be fixed by the respective commissioners, deliver to them their certificates of assessment in writing under their hands, to be verified upon their oaths or solemn affirmations, and not otherwise, of the full and just annual value of all offices and employments of profit chargeable under this act in the department for which they shall be appointed assessors, and of all pensions and stipends, estimated according to this act (after deducting the sum and sums payable thereout respectively by virtue of any former act or acts, where the same have been really and *bonâ fide* paid and borne by the party to be charged) with the names and surnames of the several officers and persons entitled to pensions or stipends, and the several sums of money they ought to pay by virtue of this act, at the rate of two shillings for every twenty shillings of such value, without abatement or deduction, and without concealment or favour, upon pain of forfeiture for every neglect in the premises of any sum not exceeding one hundred pounds, nor less than twenty pounds, which said assessors are hereby strictly enjoined and required with all care and diligence to charge and assess themselves, and all other officers, clerks, and persons employed in their respective departments of office, and with respect to the duty on pensions or stipends, to charge and assess all persons entitled unto any such pensions or stipends, and respectively to make their assessments according to the provisions of this act; and every such assessor shall have free access to all documents and papers whatever in their respective offices, touching the salaries, fees, wages, perquisites, and profits of any officer, clerk, or person aforesaid, belonging to their respective offices, and touching the amount of the respective pensions or stipends, and shall be at liberty, whenever the same may be necessary, to require returns from the parties themselves, according to the provisions of this act, that they may be enabled to make a true assessment in pursuance thereof.

Assessors to have access to documents, and may require returns.

Statements of profits arising from offices not required under a general notice.

CLVII. Provided always, and be it further enacted, That no person shall, in respect of the profits arising from offices, or from pensions, or stipends, chargeable before the respective commissioners appointed for those purposes in their respective departments

partments of office as aforesaid, be liable to the penalty herein contained for not returning a statement of the profits arising from such office, pension, or stipend, in pursuance of any general notice hereinbefore directed, nor in any case except where the assessor for those profits respectively shall have required a return thereof in pursuance of the next preceding clause.

CLVIII. And be it further enacted, That in every case where any person holding such offices or employments, or being entitled unto any pension or stipend as aforesaid, shall claim an allowance under this act, or to be discharged wholly from such assessment, the commissioners shall nevertheless set down in such assessment the names of such persons, and the full and just annual value of such offices, employments, pensions, or stipends; and the claims to such abatements shall be preferred and examined, and the merits thereof shall be heard and determined under the regulations of this act with respect to other assessments.

CLIX. And be it enacted, That where any office or employment of profit chargeable by this act, is or shall be executed by deputy, such deputy shall in all cases where he shall be in the receipt of the profits thereof, be answerable for and shall pay such assessment as shall be charged thereon, and deduct the same out of the profits of such office or employment; and where the salaries, fees, wages, emoluments, or profits of any officer or officers in any such office, shall be receivable by any one or more of the said officers for the use of such officer or officers, or as a fund to be divided amongst such officers in certain proportions, the officer or officers receiving such salaries, fees, wages, perquisites, or profits, shall be answerable for the duties charged thereon, and shall pay the same, and deduct the same out of the funds provided for such respective offices or employments before any division or apportionment thereof; and in case of refusal or non-payment thereof, shall be liable to such distress as by this act is prescribed against any person having the office or employment, and to all other remedies and penalties respectively herein contained.

CLX. And be it further enacted, That the proper officers, or their respective deputies, and the receivers and paymasters in every publick department of office, and in every other office for which commissioners are hereby intended to be appointed for raising the duties hereby charged on such offices respectively; and any agent or agents by whom any salaries, fees, wages, perquisites, or profits shall be payable, shall, upon request to them made by the respective assessors for the said respective duties, deliver, gratis, true lists or accounts of all such salaries, fees, wages, perquisites, and profits received by them, and belonging to such offices respectively, and of all pensions and stipends payable to them respectively, for the better guidance of the said assessors in charging the same; and if the said assessors shall be dissatisfied with such accounts, it shall be lawful for them to require any officer whose office shall

The full value of offices to be stated, although abatements or exemptions are claimed.

Deputies to pay for principals where they are in the receipt of the profits.

Officers receiving salaries or fees to be answerable for duties.

Assessors to be furnished with lists to ascertain the value, and may require returns, and to deliver a certificate of assessment.

shall not be truly valued in such account, to prepare and produce to them within the like period of time as is limited for the returns of other accounts by this act, a list or account of the salaries, fees, wages, perquisites, and profits of the office exercised by him, which returns such officer shall be obliged to make under the penalties and forfeitures contained in this act for not making other returns hereby required; and from the documents and papers in their respective offices the said respective assessors shall make their certificates of assessment upon the persons holding such offices, or entitled unto such pensions respectively, according to the annual value thereof, at the rate in the schedule to this act annexed, and shall in like manner as is before directed with respect to assessors for any parish or place, bring in their said certificates to the respective commissioners for their allowance, who shall forthwith set their hands to the same, which assessments shall be in force for one year, commencing and payable at the like periods as the assessments in parishes are made payable; and the said respective commissioners for the duties on offices shall in all cases, where collectors are authorised to be appointed, cause the like duplicates to be made thereof, and delivered to collectors, with like warrants to collect the said duties as is before directed to be given to collectors for any parish or place; and the said collectors of the said duties on offices shall have the like authority to demand and levy the said duties as is herein given to collectors of any parish or place: provided always, that in all cases where the duties, and any salaries, fees, wages, perquisites, or profits of any publick office shall be detained and stopped out of the same, or out of any monies which shall be paid thereupon, the respective commissioners shall cause the like duplicates to be delivered to the proper officers in the respective offices, who shall keep true accounts of all monies stopped and detained under the authority of this act, and shall be answerable for the same; and the money so detained of the duty on annuities, pensions, or stipends, shall be accounted for, and paid in the manner hereinafter directed.

Department of office to be answerable for deficiencies, and arrears to be reassessed.

CLXI. And be it further enacted, That the particular department in which any assessment shall be made of the said duties on offices and employments of profit, or on pensions or stipends, shall be answerable for the amount of the duties which shall be charged on the respective officers of such department, or on the pensions or stipends payable by such department, or the officers thereof, and for the said duties being duly detained and stopped at such offices, or their being demanded and levied according to the directions of this act, as any parish or place is hereby made answerable for the duties charged by virtue of this act in such parish or place, and the arrears of such duties as may arise from the default or failure of any collector appointed to collect and levy the same, or of any officer or person whose duty it shall be to detain and stop the said duties, shall be raised and levied of the particular collectors, officers, and other

other persons who shall have collected, detained, or stopped such duties, and shall not have paid over the same as by this act is directed, under the powers contained in the said recited acts respectively, in the case of a collector therein mentioned; and that in default of recovering the same as aforesaid, the said arrears shall be assessed on the same officers respectively, and on the pensions and stipends respectively on which the said duties shall have been charged, by duly apportioning the same among the several officers and persons assessed in the assessment for the same department, in the same year in which such re-assessment shall be made, according to the amount of each person's assessment therein, as nearly as the case will admit, and by the like rules, methods, and directions, by which the original assessment was made, and under the like powers as are herein or in the said recited acts respectively given in other cases of re-assessment.

CLXII. And be it further enacted, That where any person having, using, or exercising any office or employment of profit, which shall be charged to the duties by this act granted thereon, and the said duties cannot be detained and stopped in the hands of the proper officer or officers, or in the hands of any agent or agents employed to pay the monies due in respect of the said office or employment, or the same monies shall have been paid over to the person or persons having, using, or exercising the said office or employment, and such person or persons shall refuse or neglect to pay the sum or sums of money charged upon him or them, any two or more of the commissioners for raising the duties on the said offices shall and may, by writing under their hands and seals, certify such neglect or refusal, and the sum payable by virtue of this act, to the commissioners for executing this act in relation to lands, tenements, and hereditaments, in the parish or place where such officer or officers shall reside; and any two or more of such commissioners are hereby authorised and required, upon receipt of such certificate, by warrant under their hands and seals, to authorise and empower the respective collectors of the said duties, or the collectors of the parish or place where such officer or officers reside, to levy the same by such ways and means as they are authorised to levy the duties charged by them respectively in pursuance of this act; and such collectors are hereby authorised to execute such warrant accordingly, and which shall be executed under the like powers and in like manner as is hereinafter directed, and as if such officer or officers was or were charged to the said duties in such parish or place; and the monies arising thereby shall be paid to the collectors charged to the said duties on such office or employment.

Duties of offices which cannot be stopped to be certified in case of non-payment, to the commissioners of the district where the parties shall reside, who are to issue their warrants for levying the same.

CLXIII. Provided always, and be it further enacted, That no qualification shall be required of any of the officers or persons herein described to be commissioners for the duties on offices, or on employments of profit, or on pensions, stipends, annuities, interest, or dividends, contained in the several schedules, who shall act as such commissioners by virtue of their several offices

other

other than such offices respectively; any thing hereinbefore contained to the contrary notwithstanding.

Officers acting in raising the duties on offices liable to penalties.

CLXIV. And be it further enacted, That the respective assessors and collectors appointed to raise and assess, or levy, collect, and pay the sums of money to be charged on offices or employments of profit, or on annuities, pensions, or stipends, payable by his Majesty by virtue of this act, and also the surveyors and inspectors acting in relation to the said duties, shall respectively be subject to the penalties and forfeitures for refusing or neglecting the performance of their duty, or for being guilty of any fraud or abuse in executing the same, as are inflicted on such officers respectively by the said recited act for the like offences.

CLXV. Provided always, and be it enacted, That such of the said duties granted by this act, and the contributions hereby authorised, which may be detained or stopped, and deducted out of the sums in respect whereof they shall be charged or deducted, shall be respectively detained at such times in each year as the said sums shall be payable to the person or persons entitled thereto.

Surveyors and inspectors to have access to returns and assessments, with liberty to amend them, and make surcharges.

CLXVI. And be it further enacted, That the surveyors or inspectors appointed or to be appointed as herein mentioned, shall be and they are hereby empowered to inspect and examine all and every the returns made by any person or persons chargeable to the said duties, or any of them, according to the directions of this act; and in case any of them shall be dissatisfied either with the returns so made, or the estimate of the assessor or assessors thereon, or shall discover any error or omission in such estimate, or that any deduction hath been allowed not authorised by this act, they shall charge the same according to the best of their judgement, in the full amount at which the same ought to be charged; and the said surveyors and inspectors shall also be at liberty to inspect and examine all and every the assessments of the said several duties, or any of them, made under the authority of the respective commissioners before mentioned, as well before as after the commissioners shall have signed and allowed the said assessments, and before such allowance to correct and amend such assessments, if he or they shall think fit; and every person in whose custody such returns shall be, shall, and is hereby required, upon the request of any such surveyor or inspector as aforesaid, to deliver the same into his custody for the purposes of this act, taking his receipt for the same, and every person in whose custody any such assessments shall be, shall, and is hereby required, upon the request of such surveyor or inspector as aforesaid, to produce the same, and such surveyor or inspector is hereby authorised to take charge of the same, until he shall have taken such copies of or extracts from the same, as may be necessary for his and their better information; and every person wilfully obstructing such inspector or surveyor in the due performance of his duty as aforesaid, shall forfeit and pay the sum of one hundred pounds

pounds, and if any such surveyor or inspector shall find or discover upon his survey or examination, or otherwise, that any person, corporation, company, or society, who ought to be charged with the said duties, or any of them, shall have been omitted to be charged therewith, or shall have been under-rated in the assessment, or that any person or the officer of any corporation, company, or society liable to the said duties, or any of them, being required so to do, hath neglected or refused to make a return according to the directions of this act, or that the assessor or assessors have neglected to require a return in any case where a return ought to have been required from any person or persons, corporations, companies, or societies, according to the intent of this act; so that such person or persons, corporations, companies, or societies, shall not have been charged to the amount which ought to have been paid, then and in every such case the said surveyor or inspector shall certify the same in writing under his hand, together with an account of every default; and the full amount of the duty which ought to be paid by way of surcharge, to any two or more of the said respective commissioners for putting in execution this act in relation to the duties on which such surcharge shall be made, in order to have such default or under-rate rectified in the said assessment; and such commissioners are upon the delivery of any such certificate, and upon oath being first made that a notice of such surcharge was given to or left in writing at the dwelling-house or other place of abode of the person so surcharged, or at the office of such corporation, company, or society, or with the proper officer of such corporation, company, or society hereby required to sign and allow the said surcharges, and to cause the said assessments to be rectified and the said duties to be levied accordingly; all which examinations and surcharges the said inspectors and surveyors are hereby empowered to make from time to time, until a full and complete assessment shall have been made of all the properties directed to be charged by this act; and if such surveyors or inspectors shall, at any time during the continuance of this act, find or discover that any person hath omitted to make a return within the time herein limited, and an assessment hath not been made of any of the said duties by reason of such omission, it shall be lawful for such surveyors and inspectors respectively to surcharge such person in like manner as they are authorised to surcharge any person who hath been under-rated in the assessment.

CLXVII. And be it further enacted, That no assessment or surcharge made or to be made by any assessor or assessors, surveyor or surveyors, inspector or inspectors, by virtue of this act, shall be impeached or affected by reason of any mistake or variance in the christian or surname, or either of them, of any person liable to any of the duties payable by this act, nor by reason of any mistake in the description of any lands or other premises, or of any other source or sources of profits to be charged according to the directions of this act, or the rate of the duty surcharged,

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whether such mistake or variance shall appear in the notice and certificate to be delivered or made in such case, or in either of them; but that all such assessments and surcharges shall be valid and effectual to all intents and purposes notwithstanding any such mistake or variance, provided the notice of surcharge be delivered to or left at the abode of the person intended to be so surcharged according to the directions of this act, and the duties intended to be described shall be chargeable on such person or persons.

Power of avoiding the double duty, by making a return after surcharge, with an affidavit annexed.

CLXVIII. And be it further enacted, That it shall be lawful for any person to whom such notice of surcharge shall be given as aforesaid, at any time previous to the time appointed for hearing appeals next after the delivery of such notice, to make out and deliver to the surveyor or inspector who shall have delivered the notice of surcharge, a true, perfect, and complete schedule of the annual value, as the same ought to be estimated according to this act, of all the property charged thereby, and also a true, perfect, and complete schedule of the amount of annual profits however arising, and which ought to be assessed by and under the commissioners of and in the district where such surcharge shall be delivered, in such form as shall be directed under the authority of this act, and as the case may require, so that he or she may from such schedule so delivered be charged to the said duties the full sum at which he or she ought to be charged by virtue of this act, in such district: provided always, that to every such schedule there shall be annexed an affidavit in writing to the effect hereinafter mentioned; and if the said surveyor or inspector shall be satisfied with such schedule and affidavit, then he shall certify such return and affidavit to two or more of the said commissioners respectively, with the amount of the duty to be charged, who shall thereupon cause the assessment to be made according to such certificate, and the same rate of duty as set forth in the respective schedules mentioned in this act, to be charged on the person making such return without further trouble or delay; but if upon examination of such schedule, or such affidavit, the said surveyor or inspector shall see just cause to object thereto, he shall thereupon certify such return and affidavit, together with the cause of his objection, to two or more of the said commissioners respectively, who shall thereupon cause the assessment to be made according to such last mentioned certificate in the amount of the duty at which such person shall be surcharged, and from which surcharge no abatement shall be made on any pretence, unless on appeal as hereinafter is directed, of which certificate notice shall be given by the surveyor or inspector to the person to be charged thereby.

The form of affidavit.

CLXIX. And be it further enacted, That every such affidavit shall allege and declare in substance or to the effect as follows; that is to say, That the return to which this affidavit is annexed, is a full, perfect, and complete return of all matters and things required of the said deponent by this act, to the best of his or her judgement; which affidavit may be taken before any one or more of the commissioners acting for the place where the surcharge



surcharge shall be made, or where the party surcharged shall reside, and shall be signed by the party making the same: provided always, that an appeal may be made from any assessment or surcharge as aforesaid, and heard and determined under the regulations of this act.

CLXX. Provided also, and be it enacted, That if any person or persons shall think himself, herself, or themselves respectively over-charged or over-rated by any certificate of any inspector or surveyor as last aforesaid, or by any assessment to be made by virtue or in pursuance of such certificate, it shall be lawful for him, her, or them respectively, to appeal to the said commissioners, in such manner as he or they are authorised to appeal from any original assessment or surcharge by the regulations of this act.

Persons over-rated may appeal to the commissioners.

CLXXI. And be it further enacted, That upon the hearing of any such appeal, or the appeal against any original assessment or surcharge, the appellant shall in all cases produce before the said commissioners a true, perfect, and complete schedule, as directed by this act as aforesaid, and as the case may require, and if required so to do shall verify the same upon his or her oath or affirmation.

On appeal schedule to be produced.

CLXXII. And be it further enacted, That upon every surcharge allowed upon appeal by the said commissioners upon the certificate of the surveyor or inspector as directed by this act, in cases where no such affidavit shall have been delivered as is before required, or the commissioners shall be dissatisfied with the same, the assessment shall be made in double the rates of duty prescribed in the said schedules respectively, on the amount of the duty so surcharged, which sum shall be added to the assessment, and collected and levied therewith: provided always, that upon every appeal, if the affidavit before required shall have been delivered, and if the said commissioners shall be satisfied therewith, and shall be of opinion that there was any reasonable cause of controversy on the part of the appellant, on the subject-matter of appeal, and that the party hath not been guilty of any wilful default, neglect, or omission, nor wilfully done any act with intention to defraud the revenue, it shall be lawful for the said commissioners who shall have determined the said appeal, although they shall confirm or allow the surcharge, or a part thereof only, at the same time to remit and strike off the whole or any part of the double duty; and the overplus of the sum so charged above the said rate of duty, and which shall not be so remitted or struck off as aforesaid, shall be paid to the receiver-general to the use of his Majesty, his heirs and successors; which increase of duty made by occasion of such surcharge, together with the overplus aforesaid above the said rate of duty, and all other increase of duty occasioned by the surcharge or information of any inspector or surveyor under this act, the commissioners for executing this act who shall have confirmed such surcharge or made such increase, or any two or more of them, shall at the same meeting certify

Surcharges, if confirmed, to be in double duty in certain cases.

under their hands to the commissioners for the affairs of taxes in *England*, and the barons of the court of Exchequer in *Scotland* respectively; and the said commissioners and barons respectively, shall have authority to direct the said receiver-general to pay to the said surveyor or inspector out of the said increased duty and overplus aforesaid, in such proportions as they respectively shall think proper, any sum of money not exceeding the rate which shall have been settled by the lords commissioners of the Treasury, or the high-treasurer for the time being, as a reward for their labour and diligence in making such surcharges; and the certificate of the said commissioners for the affairs of taxes, and barons, or any two or more of them respectively, shall be a warrant to the said receiver-general to pay the same.

Persons whose income doth not exceed 50*l.* to be exempt.

CLXXIII. Provided always, and be it further enacted, That every person whose annual amount of income, estimated according to this act, shall be less than one hundred and fifty pounds, and who shall be assessed to the duties charged on the properties or profits described in the schedule of particulars contained in this clause, or any of them, or who shall be liable to the payment of duty by way of deduction in respect thereof, shall be entitled, on proving as hereinafter mentioned that such income doth not exceed fifty pounds, to be exempted from the payment of the duties charged, or such of them as shall have been charged on the properties or profits so described in the said schedule of particulars, or any of them, and from all payments by way of deduction in respect of any properties of the same description; and in all cases where such income shall exceed fifty pounds, and shall be less than one hundred and fifty pounds, such person shall be entitled to an allowance out of the duties charged on the properties or profits so described in the said schedule of particulars, or any of them, or payable in respect thereof as aforesaid, at and after the rate of one shilling for every twenty shillings, by which the income proved and allowed according to this act, shall be less than one hundred and fifty pounds, and in that proportion for any lesser sum than twenty shillings; provided that the duties charged on the properties or profits so described or payable in respect thereof as aforesaid, shall be sufficient for that purpose, and so far as the said allowance can be satisfied out of the said duties.

Allowances for income under 150*l.*

**SCHEDULE of the Particulars of the Properties and Profits on which the aforesaid Allowances, in reduction of the Duties, are to be taken in the Cases mentioned in this Clause.**

**First.**—Profits arising from any properties belonging to any ecclesiastical person in right of his church, or by endowment, or from any properties mentioned in No. III. of Schedule A. and stipends of licensed curates:

**Second.**—Profits arising from the occupation of lands and tenements chargeable under Schedule (B.):

Third.

Third.—Profits arising from any trade, manufacture, adventure, or concern in the nature of trade, or from any profession, employment, or vocation, chargeable under the first or second cases of Schedule (D.):

Fourth.—Profits arising from any office or employment of profit, chargeable under Schedule (E.):

Fifth.—The amount of any pension or stipend payable out of the publick revenue, chargeable under Schedule (E.):

Sixth.—The amount of any annuity or annuities for life, or for terms of years, arising out of any kind of property whatever, or out of profits which respectively belong to any other person or persons, bodies politick, corporations, companies, or societies, whether corporate or not corporate, or which shall be limited for the use of, or in trust for any such other persons, bodies, corporations, companies, or societies, to take effect after the determination of such annuity or annuities; provided that such annuity or annuities shall have been charged on such property or profits by any will or deed whereto the claimant shall not be a party, and shall be payable by virtue of such will or deed to such claimant; provided also, that all such claims shall be made and proved according to the directions of this act; provided also, that no exemption or allowance shall reduce, alter, or in any manner affect or impeach the rate or amount of duty charged or to be charged on any kind of property or profits not included in the above schedule of particulars.

CLXXIV. *And, in order that due provision may be made for granting the exemption and allowances in this act authorised, be it further enacted,*

That every person claiming such exemption or allowances as aforesaid, in respect of the duties to be assessed upon him or her, shall, within the time limited by this act for making returns of the duty chargeable as directed by this act, (or within such further time as the said commissioners shall, for special cause assigned, allow) deliver or cause to be delivered to the assessor or assessors of the parish or place where such claimants shall reside, and not elsewhere, except as hereinafter is mentioned, a declaration in writing, signed by him or her, of his or her intention to claim such exemption or allowances, which declaration shall be in such form as may be directed under the authority of this act, declaring therein the particular source or sources from whence such income shall arise, and the particular amount arising from each source, and also every sum of annual interest, or other annual payment reserved or charged thereon, whereby the income shall or may be diminished, to which declaration every surveyor or inspector shall have access to take copies of or extracts from, under the like powers as in other cases; and in every case where the surveyor or inspector shall not object to such declaration within forty days, or such further time as the commissioners, on just cause, shall allow to him to make such objection, it shall be lawful for the said commissioners to grant such exemption or allowances,

Declarations to be made by persons claiming abatements to the commissioners, who may allow the same.

as the case may require, in the manner hereinafter directed, without altering the assessment; but in case the surveyor or inspector shall object thereto in writing, suggesting that he hath reason to believe that the income of such person is not truly declared therein in any particular or particulars, or not conformable to the assessment or assessments thereupon, then and in such case, unless the major part of the commissioners present at the time of taking such objection into consideration, shall see cause to disallow such objections, the merits of such claim shall be heard upon appeal, subject to such rules, regulations, and penalties, as other appeals under this act are directed to be heard and determined.

Persons claiming abatements to deliver in a declaration, specifying the amount of payments.

CLXXV. And be it further enacted, That every person claiming such exemption or allowance, in respect of any deductions to which any annuity or annuities described in the said schedule of particulars, and payable to such claimant, may be liable, shall within the like period and in like manner as aforesaid, deliver or cause to be delivered to the commissioners for general purposes in the district where such person shall reside, a further declaration of his or her intention to make such claim: and every such last mentioned declaration shall specify the annual amount of every such annuity, and the name or names of the person or persons by whom the same is payable; which last mentioned claim shall be proceeded upon in like manner as is before directed; provided that no such last mentioned claim shall be allowed in respect of any annuity or annuities described in the said schedule of particulars before set forth, unless the claimant shall produce to the said commissioners the will or deed under which such payment as aforesaid shall be to be made, or such parts thereof as relate to such annuity or annuities, or an attested copy of such will or deed, or such parts thereof as aforesaid, on which no stamp shall be required; and no such claim shall be allowed until such will or deed, or such attested copy thereof, or such parts thereof, shall have been seen and examined by the commissioners for special purposes appointed or to be appointed under the authority of this act, and such claim shall have been sanctioned by the judgement and determination of the said commissioners for special purposes, or any two or more of them, as coming within the description, and the true intent and meaning of this act; and in case any such last mentioned claim shall be sanctioned as aforesaid by the commissioners for special purposes, the commissioners acting for such district shall proceed to determine upon such claim, and on allowance thereof to grant to such claimant a certificate, to be made out in such form as may be directed under the authority of this act; and in every case where such claimant shall derive his or her income, for which such exemption or allowance is made, from annual payments from different persons, a separate certificate in the form before prescribed shall be delivered for each of such separate payments, in a due proportion to the amount

Commissioners to grant certificate of exemption or abatement, and separate certificate for separate amounts, due from different sources.

amount of each payment respectively, in order that each such certificate may be separately applied as herein directed; and if any person or persons shall be guilty of any fraud or contrivance in making such claim, or in obtaining any such exemption or allowance, or shall fraudulently conceal, or untruly declare any income or amount of income, or shall make a second claim for the same cause, he, she, or they, so offending, shall forfeit the sum of fifty pounds, and treble the duty chargeable in respect of all the sources of income of such person or persons, and as if such claim had not been allowed.

Persons guilty of fraud in making claims or obtaining certificate, to forfeit 50%.

CLXXVI. And be it further enacted, That the income on which an exemption or allowance may be granted, shall be estimated according to the following rules, which shall be deemed a part of this act, as if the same had been inserted under a special enactment.

Rules for estimating income on which exemptions or allowances may be granted.

First.—In cases of aggregate income arising from two or more sources, where any part thereof shall arise from property or profits not included in the particulars for which an exemption or allowance is directed to be made, the amount of duty hereby charged on such property or profits, shall be deducted from the estimate of income, and the amount of income shall be estimated after such deduction made; provided that the charge on property or profits, not included in the said particulars, shall not be affected by such deduction or estimate, but shall be charged and levied as if no such claim had been made:

Aggregate income.

Second.—The income arising from the occupation of lands or tenements if in *England*, shall be estimated for the purpose of granting such exemption or allowance at three-fourths of the annual value thereof, on which the duty under Schedule (B.) hath been charged, and if in *Scotland*, at one-half of such annual value; and the income arising from a lease of, or composition for tythes shall be estimated at one-fourth of such annual value thereof; and the exemption or allowance in respect of such income shall be granted on the amount so estimated:

Income from lands.

Third.—In cases of partnership, none but an acting partner shall be admitted to claim such exemption or allowance, and in case only such partner shall have declared his proportion of profits in order to a separate assessment:

Partnership.

Fourth.—In cases of joint occupancy of lands, none but the occupiers personally acting therein shall be admitted to make such claim, and in cases only of such separate assessments as aforesaid:

Joint occupancy of lands.

Fifth.—No person acquiring an income by means of the occupation of lands, or of any concern in working the soil, or by means of any trade, manufacture, adventure, or concern in the nature of trade, or of any profession, employment, or vocation, shall be denied the benefit of such claim by reason of the property or capital *bonâ fide* employed in or about the concern, or under pretence that the profits arising therefrom are derived from the property or capital so employed.

Person not to be denied the benefit of claims in certain cases.

CLXXVII. And

Exempting  
artisans  
whose wages  
do not exceed  
a certain sum  
per week, and  
not having  
other income.

CLXXVII. And be it further enacted, That whenever the income of any person shall have arisen wholly from labour at daily or weekly wages, or by the task or piece either as a labourer, artisan, or handicraftsman, mechanic, or manufacturer, and the wages received shall not have exceeded in any one week in the preceding year, or in any subsequent week previous to the assessment, the sum of thirty shillings, or other greater wages or earnings from employment in husbandry in time of harvest, and the same shall be proved by the declaration in writing of such person, signed by him or her in his or her own name, in the form and manner directed in this act, and by the certificate of any person or persons by whom such wages or any part thereof shall have been paid, certifying the rate of such wages, and the duration of service, and his, her, or their belief in the truth of the matters of such declaration as far as they may be within his or their knowledge, and in case it shall appear that such person shall not be in the receipt of any sum or sums of money arising from any other source, then and in every such case it shall be lawful for the respective commissioners and others acting in the execution of this act, without further account to adjudge the income so arising for the preceding year as not amounting to fifty pounds, and to grant an exemption from the said duty in respect of such income: provided always, that nothing herein contained shall be construed to restrain any such person from claiming and proving his claim to any other exemption or allowance granted by this act in the manner directed by the preceding clauses of this act: provided also, that no labourer, artisan, handicraftsman, mechanic, or manufacturer, shall be excluded from the benefit of such exemption in respect of such wages as aforesaid, by reason of his deriving a part of his income from property not exceeding the annual value of five pounds.

Premium for  
insurance on  
lives to be  
allowed.

CLXXVIII. Provided also, and be it further enacted, That in case any person shall have duly claimed and proved his title to such allowance as aforesaid, for income less than one hundred and fifty pounds *per annum*, and such person shall have made insurance on his life, or on the life of his wife, the amount of the annual premium whereon shall have been included in the amount of such income, there shall be granted out of the duties so charged a further allowance, bearing the like proportion to the amount of duty charged, as the amount of such premium bears to the amount of income proved.

Claim to be  
made where  
the claimant  
resides; non-  
residents to  
claim by  
affidavit.

CLXXIX. Provided always, and be it further enacted, That every such claim shall be made to the commissioners of the district where the claimant shall reside, whether such claimant shall be personally charged in such district or not; except where the whole income of the claimant shall arise from an office or employment of profit, the duties whereon are cognizable before the commissioners of a department of office, or from a pension or stipend, in all which cases the claim may be made to, and allowed by the commissioners of such department

ment of office wherein the said duties are cognizable under the regulations of this act; and if such claimant shall be out of *Great Britain*, an affidavit stating the several matters required by this act, taken before any person having authority to administer an oath in the place where such claimant shall reside, in any matter relating to any part of the publick revenue of *Great Britain*, may be received by the respective commissioners for executing this act, in relation to the assessment on which such claim shall be founded.

CLXXX. And be it further enacted, That the exemptions and allowances granted under the authority of this act, shall be granted according to the following rules, and as the same are applicable to the case in question, which rules shall be deemed a part of this act as if the same had been inserted under a special enactment.

Exemption and allowances granted by following rules.

First.—In all cases where claims shall be made in respect of the gross charge on property or profits of the claimants, arising wholly in the same parish or place where the claimant shall reside, the commissioners shall cause an entry thereof to be made in their books, with the names of the claimants, and the amounts of their respective incomes as proved, and the amount of the sums allowed to each claimant; and in cases of exemption shall exclude the whole sum from the net assessment, and in cases of allowances shall include in the net assessment the difference only between the gross assessment and the sum allowed, and shall cause certificates of the net assessments to be delivered to the collectors, but without discharging in any other manner the gross assessment or striking the same out of their books:

How granted on income wholly arising in the parish of residence.

Second.—In all cases where any such claim as aforesaid shall be made, in respect of the charge on property or profits of the claimants, arising in different parishes or places in the same district, and by the same commissioners, or partly on such property or profits, and partly in respect of any annuity or annuities arising out of property or profits charged upon any person or persons other than the claimant, and the assessment on such claimant in any one parish or place in the district where such claim shall be made, shall be sufficient to answer the amount of the allowance made to such claimant, it shall be lawful for the commissioners to allow the whole sum in such one parish or place, and to proceed therein as in the first rule, as if the whole property or profits of the claimant had arisen in such one parish or place; and where one such assessment shall not be sufficient, they shall apportion the allowance between two or more such assessments, in such manner as they shall think fit, without regard to the proportion in which such property or profits in each such parish or place shall have been assessed, and so as to give relief to the party in the most convenient manner, and shall make their entries of discharge in the books of the respective parishes accordingly; and where such claim shall be made in or in different respect districts.

How granted on income wholly arising in the different parishes in the same district;

or in different respect districts.

respect of the charge on property or profits of the claimant, arising in different parishes or places, situate in different districts of commissioners, and the assessment or assessments on such claimant in the district where such claim shall have been made shall not be sufficient to answer the allowance to be made to such claimant, then the commissioners by whom the claim shall have been allowed shall grant a certificate for such part of the allowance as cannot be made in that district where the claim was so allowed, and, in case the deficiency can be satisfied out of any assessment on the said claimant in any other district, shall grant a certificate thereof stating the amount of the allowance to be made in such other district; all which certificates shall be delivered to the collectors of the respective parishes where the assessments to which such certificates relate shall have been made; and the collector or collectors shall receive such certificates as cash, and shall act in all respects as if the amount of the allowance in each parish or place had been in proportion to the assessment therein, and the certificate shall be returned to the commissioners of the same district in the manner directed by the seventh rule hereinafter set forth, in order that the said commissioners may enter the same in their books in discharge of the sums so certified, and as if the same allowances had been granted by them in the manner directed in other cases falling within the said first and second rules:

Where the income arises from annual payments from property charged on others, which cannot be satisfied out of any assessment on the party, a certificate to be granted.

Third.—In all cases where any such claim as aforesaid shall be made in respect of any annuity or annuities before described, arising out of property or profits charged upon any person or persons, other than the claimant, either wholly or in part, and which cannot be satisfied out of any assessments made on the claimant, according to the second rule, or in respect of any such annuity or annuities charged on public annuities, dividends, and shares, the duty whereon shall be paid by the respective persons and corporations entrusted with the payment of such public annuities, dividends, and shares, a certificate signed by the commissioners granting the allowance, shall in each case be delivered to such claimant in respect of such annuity or annuities, specifying the amount of income of the claimant, the amount of such annuity or annuities and by whom payable, and the amount of the allowance in respect of such annuity or annuities:

Certificates to be delivered to the party making the payment;

Fourth.—Every certificate granted according to the third rule, except for annuities payable out of public annuities as aforesaid in the actual receipt of the annuitants, shall be delivered by the claimant to the person by whom the annuity or annuities mentioned therein shall be payable at the time of such payment, and shall be an authority to the claimant to demand the amount of such allowance, together with the residue of such annuity or annuities, without further deduction thereout than such sums, if any, as shall after such allowance remain chargeable in respect of such



such annuity or annuities, and every such certificate granted in respect of any annuity payable out of publick annuities as aforesaid in the actual receipt of the annuitants, shall be delivered by the claimant to the collector or collectors of the parish or place where such annuitants shall reside, by indorsement under the hand of such person, and shall be received by such collector as cash, and applied by him according to the sixth rule hereinafter mentioned :

**Fifth.**—Every certificate granted under the third rule, and delivered to the person mentioned therein as liable to the payment of such annuity or annuities, shall be transferred to the collector or collectors of the parish or place where such person shall reside by indorsement under the hand of such person, and shall be received from such person by such collector as cash, on account of such person indorsing the same: and by him to the collector.

**Sixth.**—Every certificate granted under the authority of this act, and delivered to any collector or collectors as aforesaid, either by the commissioners or the person named therein, shall be applied in discharge or satisfaction of so much of the duty charged on and then payable by the person delivering the same or on whose account the allowance was granted; and in case the assessments on such persons shall have been fully paid and satisfied before the delivery of such certificates, or in case such assessment shall be insufficient, or no such assessment shall have been made on such persons in the parish where such certificates shall be delivered, the said collector or collectors shall pay to the persons transferring such certificates by indorsement the amount of the allowances granted thereby, or so much thereof as shall be necessary: Certificates to operate by satisfying the assessment unpaid, or to entitle the bearer to repayment.

**Seventh.**—Every certificate transferred to any collector or collectors by indorsement shall be numbered progressively by him or them, and before the accounts for that year shall be closed, shall be delivered to the clerk of the commissioners of the district by the respective collectors, taking the clerk's receipt for the same, who shall enter the same in a book to be provided for that purpose in their order as numbered progressively; and the said commissioners shall cause a schedule thereof to be carefully prepared for each parish or place in their district, which shall be signed by them, and delivered to the receiver-general in discharge of so much of the assessments in such parishes or places respectively; all which schedules, made and signed under the authority of this act, shall be allowed in the accounts of the respective receivers-general: Certificates to be delivered to commissioners by collector, who shall receive a schedule of discharge.

**Eighth.**—No claim in respect of any annuity or annuities shall be admitted, unless the claimant shall have duly returned, or caused to be returned within the time in this act limited, and in the manner herein directed, a full, true, and perfect statement of the whole of his or her income, estimated according Claims in respect of annuities not to be admitted, unless the claimant shall have returned

a statement of his whole income.

ing to this act to the best of his or her judgement or belief from whatever source or sources the same may arise, and also a declaration annexed to such statement of his or her intention to make such claim.

Joint tenants &c. may severally claim abatements.

CLXXXI. And be it further enacted, That coparceners, joint tenants, or tenants in common, of the profits of any property whatever, and any joint tenants, or tenants of lands or tenements in partnership, being in the actual and joint occupation thereof in partnership, and entitled to the profits thereof in shares, and personally labouring therein, or managing the same; and any partners carrying on trade, or exercising any profession together, and entitled to the profits thereof in shares, and personally acting therein, may severally claim such exemptions or allowances, according to their respective shares and interests in the manner before directed; and such claims being duly proved to the satisfaction of the commissioners to whom the same are made, may be proceeded upon as in the cases of several interests: provided always, that the profits so arising shall not in any case be charged separately to the duty in respect of the occupation of lands, where lands shall be let, or underlet without relinquishing the possession by the lessor, or where the lessee or lessees, tenant or tenants, shall not be exclusively in the possession and occupation of the lands so let.

Except farms in one demise, or not in exclusive possession.

Commissioners for offices may proceed with claims to exemptions, or allowance for pensions or stipends.

CLXXXII. And be it further enacted, That the respective commissioners for the departments of office, before whom any claims for exemptions or allowances in respect of pensions or stipends payable at those offices respectively, shall be made, may proceed therein upon reference to the documents in their respective offices, without requiring the production by the claimant of any grant of such pensions or stipends, or other documents, authorising such payments, and without obtaining the judgement and determination of the commissioners for special purposes therein.

Claims may be made by agents or trustees on account of others.

CLXXXIII. And be it further enacted, That any such claim or appeal may be made by any guardian, trustee, attorney, agent, or factor on account of others, in any case where satisfactory proof shall be made that the party claiming such exemption or allowance is unable to attend in person, or such claim may be made by the several persons acting in any of the characters hereinbefore described, in such manner as they may act for others, for the purpose of being assessed on their account in the first instance, as hereinbefore directed.

Claims to abatements to be verified on oath, if required.

CLXXXIV. And be it further enacted, That in every case of a claim of exemption or allowance as aforesaid, if the commissioners for general purposes shall think proper to require a verification of the declaration to be so delivered as aforesaid, or of the statement delivered by the party, or therein contained, or any part thereof, they shall give notice thereof to the person or persons claiming such exemption or allowance, to appear before them to verify such declaration or statement; and every person to

to whom such notice shall be given, shall, and he and she is hereby required to appear before the said commissioners, and on oath or solemn affirmation to be administered by one or more of the said commissioners, to verify the contents of his or her declaration or statement, and which oath or affirmation shall be, that the contents of such declaration are true, to the best of his or her judgement or belief, and which oath or affirmation shall be signed or subscribed with the proper name of the party taking the same; provided such person shall be at liberty to amend such declaration or statement, or any part thereof before he or she shall be required to take such oath or affirmation as aforesaid.

CLXXXV. And be it further enacted, That if in the course of any inquiry before the said respective commissioners for the purpose of granting any exemption or allowance authorised by this act, they shall think it necessary to ascertain the amount of the charge on any person or persons out of the limits of the city, town, or place for which they shall act, then and in such case the commissioners for the affairs of taxes shall, on a certificate or certificates thereof, transmit such certificates to the respective commissioners acting for the division or place, or divisions or places where such person has been assessed or charged to such other duties; and the said last mentioned commissioners shall, on the receipt of such certificates respectively, inquire into the amount of the sum or sums with which such person or persons have been charged to such duties within the limits of the division or place where such last mentioned commissioners act; and the said last mentioned commissioners having satisfied themselves of such sum or sums, shall transmit a certificate thereof under the hands of any two or more of them to the said commissioners for the affairs of taxes, to be laid before the said commissioners making such inquiry as aforesaid, to the end that such person or persons may be justly charged, and such exemptions or allowances may be granted as directed by this act.

Mode of inquiring into amount of the charge on property in other districts.

CLXXXVI. And be it further enacted, That whenever any person or persons shall have been or shall be assessed in one district to the duties, whether charged on such person or persons on his, her, or their own accounts, or in any of the characters hereinbefore described on the behalf of any other person or persons, and shall have been or shall be again assessed in another district for the same cause, and on the same account, it shall be lawful for such person or persons to apply to the commissioners for general purposes acting in or for the division or place for which such persons shall have been so assessed as aforesaid, for the purpose of being relieved from such double assessment, and the commissioners acting for the division or place within which such person or persons shall have been first assessed to the said duties, shall, upon application, give or cause to be given a certificate under the hands of any two of such commissioners, of the amount of the assessment there made, which certificate shall be given *gratis*; upon the production of which certificate to the commissioners

Relief from double assessments.

commissioners for general purposes acting for such other district within which such person or persons shall have been assessed for the same cause and on the same account, such last mentioned commissioners shall cause the double assessment made in such district, or such part thereof for which such double assessment shall be made, to be vacated, so that such person or persons may not remain charged by more than one assessment for the same cause, and on the same account.

Commissioners to enter their assessments in books, and send accounts to the tax-office.

CLXXXVII. And be it further enacted, That the commissioners for general purposes, acting in relation to the duties contained in Schedule (D.), shall, in their respective books of assessment, enter and cause to be entered the several amounts of the sums assessed by them; and they shall from time to time make out or cause to be made out, and shall transmit or cause to be transmitted to the commissioners for the affairs of taxes, accounts of the amount of duty assessed by them, distinguishing the amount charged on each person, which accounts shall severally be made out, with the particulars required by this act; and they shall also from time to time make out or cause to be made out, and shall transmit or cause to be transmitted to the commissioners for the affairs of taxes, lists containing the name, description, and place of residence, of all and every person or persons assessed by them respectively, as soon as the same conveniently can be done, which lists shall be made out according to an alphabetical arrangement of the respective parishes or places of residence in their respective districts.

Commissioners to issue their warrants of collection.

CLXXXVIII. And be it further enacted, That it shall be lawful for the respective commissioners, or any two or more of them, executing this act in relation to the aforesaid duties, or any of them, and they are hereby respectively required, for the districts for which they act, within one calendar month after the first day of hearing appeals, all appeals then made being first determined, to issue out and deliver to the respective collectors, duplicates of the aforesaid duties charged at the respective rates mentioned in the respective schedules herein recited, together with their warrants, as directed by the said recited acts respectively, for the speedy and effectually levying and collecting the said duties as the same shall become payable by quarterly instalments, in the respective parts of *Great Britain* as herein directed, distinguishing the amount charged on each of the said recited schedules; and such part thereof as cannot be levied and collected according to the powers of this act in the parish or place where the same are charged, or by certificate in any other parish or place according to the directions of the acts herein mentioned, shall be recoverable as a debt upon record to the King's Majesty, his heirs and successors, with full costs of suit, and all charges attending the same; and when so recovered the said duties shall be paid to the receiver-general, in aid of the parish or place answerable for the same.

Parish to be answerable for collectors.

CLXXXIX. And be it further enacted, That the parish or place in which any assessment shall have been made, or shall be

be made of the aforesaid duties by the commissioners for general purposes, under any of the Schedules marked (A. B. or D.) shall be answerable for the amount of the duties which shall so have been, or be charged in such parish or place, and for the said duties being duly demanded of the respective persons charged therewith, according to the regulations contained in the said recited acts respectively, by the collector or collectors appointed for such parish or place, and also for such collector or collectors duly paying the sums by him or them received to the receiver-general of the said duties according to such regulations.

CXC. And be it further enacted, That any of the arrears of the said duties arising from the default as aforesaid, or by the failure of any collector, for which any parish or place as aforesaid shall be answerable, shall be assessed within or upon such parish or place as soon after such default shall be discovered as conveniently can be done, and shall be charged on the amount of the assessment which shall be made for the same duties in the year commencing from the fifth day of *April* preceding the time of making such re-assessment, by duly apportioning the amount of such arrear amongst the several persons assessed in that year, in the assessment of the same duties on which such arrear shall have accrued, according to the amount of each person's assessment therein, as nearly as the case will admit, and by the like rules, methods, and directions by which the original assessment was made, to be raised and levied in such manner as any assessment may be by virtue of this act raised and levied under the regulations of the said recited acts respectively.

Arrears to be re-assessed.

CXCI. And be it further enacted, That if it shall happen that this act cannot be executed previous to the time appointed for the payment of the first or any subsequent instalment of the said last mentioned duties, or within the year of assessment, it shall be lawful for the commissioners for general purposes who shall have made or allowed any assessment after the period appointed for any such payment, which they are hereby declared to be competent to do whenever the same shall be necessary, to settle and adjust at what time and in what proportions the instalment or instalments, of which the time or times for payment shall then have elapsed, shall be paid, in such manner as to them shall appear just and reasonable, regard being had to the number of days appointed for the payment of instalments then to come (if any) in the year of making the assessment; provided that on or before every quarterly day of payment as herein mentioned, after the making such assessment in the same or any subsequent year, the said commissioners shall direct at least the amount of two quarterly payments to be made until all arrears, either for that or any former or subsequent year, shall have been completed.

Commissioners to adjust times of payment, if the appointed days are elapsed; and sums to be paid, not less than the amount of two instalments on each day.

CXCII. And be it further enacted, That every assessment to be made under this act within the year appointed for making the

Assessments to be for one year payable

the same, shall be deemed to be for the current year or years, and shall be in force for such year or years; and every assessment made after the expiration of any year in which the same ought to have been made, shall be deemed to be for the whole of the year or years current when the assessment ought to have been made, and such year shall commence from the fifth day of *April* one thousand eight hundred and six, for the first assessment, and for every subsequent assessment during the continuance of this act from the fifth day of *April* in such year, and the said duties which shall be charged in *England, Wales,* and *Berwick-upon-Tweed*, except where the same shall be detained and stopped at the respective offices, shall be payable in each year by four quarterly instalments at the times following; *videlicet*: on or before the twentieth day of *June* for the first quarterly instalment, on or before the twentieth day of *September* for the second quarterly instalment, on or before the twentieth day of *December* for the third quarterly instalment, and on or before the twentieth day of *March* for the last quarterly instalment, in each year; and in *Scotland*, the said duties shall be payable by two half-yearly instalments; *videlicet*: on or before the twentieth day of *September* for the first half-yearly instalment, and on or before the twentieth day of *March* for the last half-yearly instalment; the payment thereof for the first assessment to be regulated as to the proportion of the sums and times of payment by the respective commissioners, pursuant to the directions hereinbefore contained.

Notices to be given from time to time to residents who have not been before charged.

CXCIII. And be it further enacted, That if any person or persons shall come into any parish or place wherein such person or persons shall not have been before charged to the said duties contained in any of the said schedules, for the said year, the assessor or assessors, or collector or collectors, or any inspector or surveyor, shall give or leave notice in writing to or for every such person so residing within the limits for which such assessors, collectors, inspectors, or surveyors respectively act, to make out and deliver within fourteen days next ensuing the day of giving such notice, a declaration in writing signed by him or her, with his or her own proper name, which shall specify the name of the parish or place, county or counties wherein such persons shall have been assessed as aforesaid for such year, and also to produce the certificate of such assessment, or in default thereof to deliver a statement for the purpose of being assessed in such parish or place; and if any such person as aforesaid shall neglect or refuse to make out and sign and deliver such declaration or statement as aforesaid, within the time before mentioned, or shall make any false or untrue return therein in any particular thereof, every such person shall for every such offence forfeit and pay a sum not exceeding twenty pounds; and when in any case it shall not appear in the assessment of any parish or place for that year, that any person or persons residing or being therein, shall have been assessed to the said duties in the same parish or place, then and in such case it shall be lawful to the respective

Persons coming to reside in a district, on notice being left with them to declare where charged, or deliver a statement for the purpose of being assessed, under a penalty.

respective commissioners acting for the said district, and they are hereby required to proceed in manner before directed, to assess such persons to the said several duties, or either of them, in like manner, in every respect, as if such person had been resident in such parish or place at the time of the publication of notices as directed by this act, unless such person shall prove to their satisfaction that he or she hath been duly charged in some other parish or place, and hath paid or satisfied the duties so charged; and if any person or persons, before or after notice given to return a statement as aforesaid, shall remove out of such parish or place without returning such statement, or before an assessment shall be made on him, her, or them, with intent to evade an assessment, or if any person or persons being assessed to the said duties shall remove out of the parish or place where he, she, or they shall have been assessed to the said duties, without first paying or discharging all the said duties charged upon him, her, or them, which shall then be due and payable, or without leaving in such parish or place sufficient goods and chattels whereon the said duties in arrear may be raised and levied, and the same shall remain in arrear and unpaid for the space of twenty days after the time appointed by this act for payment thereof, every such person shall for every such offence forfeit and pay (over and above the said duties so left unpaid as aforesaid) the sum of twenty pounds; and in every such case, and also in every case where any person or persons shall reside in any other parish or place than the parish or place where the charge shall be made on him, her, or them, in pursuance of this act, and the same shall be certified to the commissioners for the affairs of taxes, to be in arrear and unsatisfied in the whole or in part, it shall be lawful for the said commissioners for the affairs of taxes, to certify to the commissioners of the district within which such person or persons shall reside, the whole amount of the assessment made upon such person or persons, and such last mentioned commissioners shall thereupon issue a warrant of distress for the recovery of the whole duty that shall then have been assessed on such person or persons, together with the costs and charges attending the same; and if goods or chattels cannot be found whereon such distress shall be fully made, then and in every such case, the whole of such arrear of duty, and costs and charges as aforesaid, or such part thereof as cannot be levied and collected by distress as aforesaid, shall be recoverable as a debt upon record to his Majesty, his heirs and successors, together with all costs and charges attending the same.

Removing out of a parish or place, without first discharging the assessment, or not leaving sufficient goods to satisfy the arrear, to forfeit twenty pounds.

Arrears to be levied by distress in the district where the party reside; and if sufficient effects cannot be found, the deficiency to be recovered as a debt on record.

CXCIV. And be it further enacted, That if any difference shall arise between tenant and landlord, or any other person or persons to whom any interest, rent, rent-charge, annuity, fee, farm-rent, rent-service, quit-rent, feu-duty, or other rent or annual payment, shall be payable, touching the sums to be deducted thereout on account of the duties hereby charged having been paid, or between the occupier for the time being, and any

Commissioners to settle difference between landlord and tenant.

former occupier of any messuages, lands, tenements, hereditaments, or heritages, his, her, or their executors, administrators, or assigns, touching the proportion of duty to be paid or allowed by either party, the respective commissioners for general purposes, or any two or more of them, in their several districts, shall have authority, and they are hereby required, to settle the proportions of such payments and deductions as shall be according to the directions of this act; and in default of payment to levy the same respectively, under the like powers as they might have levied the same if the assessment had been made in the same proportions, and to pay over the same to the collector or party as the case may require, and the judgement and determination of such commissioners shall be final.

Contracts between landlords and tenants or other persons, not to be binding contrary to this act.

CXCV. Provided always, and be it further enacted, That no contract, covenant, or agreement between landlord and tenant, or any other persons, touching the payment of taxes and assessments to be charged on their respective premises, shall be deemed or construed to extend to the duties charged thereon as aforesaid, nor to be binding contrary to the intent and meaning of this act, but that all such duties shall be charged upon and paid by the respective occupiers, subject to such deductions and repayments as are by this act authorised and allowed; and all such deductions and repayments shall be made and allowed accordingly, notwithstanding such contracts, covenants, or agreements.

Penalty on persons fraudulently changing their residence, or converting property, or delivering false statements.

CXCVI. And be it further enacted, That if any person who ought to be charged as directed by this act, shall, by fraudulently changing or having changed his or her place of residence, or by fraudulently converting or having converted his or her property or any part thereof, or by fraudulently releasing, assigning, or conveying, or having fraudulently released, assigned, or conveyed the same or any part thereof, or by making and delivering any such statement or schedule as aforesaid, which shall be false or fraudulent, or, having any property chargeable as last aforesaid, shall fraudulently convert or shall have fraudulently converted the same or any part thereof, by altering or having altered any security with relation to such property, or by fraudulently rendering or having rendered the same or any part thereof temporarily unproductive, in order that such person may not be charged for the same or any part thereof, or by any falsehood, wilful neglect, fraud, covin, art, or contrivance whatsoever already used or practised, or to be used or practised, shall not be charged and assessed according to the true intent and meaning of this act, every such person shall, on proof thereof before any two or more of the said respective commissioners for general purposes, acting for the district wherein such person shall be chargeable, be charged and assessed double the amount of the charge which ought to have been made on such person if no such charge shall have been made; and if any such charge shall have been made, which shall be less than the charge which ought to have been made



on such person, then such person shall be assessed and charged over and above such former charge, double the amount of the difference between the sum with which such person shall have been charged; and the sum with which he or she ought to have been charged, to be added to such assessment, and applied as in other cases as aforesaid.

CXC VII. And be it further enacted, That if by any error an assessment, or any part thereof, shall be made upon the profits or gains arising from any property, or from any office or employment of profit which shall have been otherwise charged, it shall be lawful for the said commissioners acting in relation to the duties in Schedule (D.), may rectify assessments when made upon property which shall have been otherwise charged under this act, for the said commissioners acting for general purposes, in relation to the duties contained in Schedule (D.) on due proof thereof to their satisfaction, to cause such assessments on such parts thereof as shall be so doubly assessed, to be vacated, and which proof shall be either by a certificate of the assessment made on such property, or on such office or employment, under the hands of two or more of the commissioners by whom such last mentioned assessment shall have been made, and that the same is included in such last mentioned assessment, or by other lawful evidence given on those facts, on the oath or oaths of any credible witness or witnesses; and whenever such commissioners shall certify to the commissioners for the affairs of taxes, that such double assessment hath been made, and is not vacated, and that payment hath been made of both assessments, it shall be lawful for the said commissioners for the affairs of taxes, to order and direct the receivers-general, who shall have received the sums so doubly assessed, to repay the same to the party, which order shall be an authority to such receiver-general to repay the same, and such repayment shall be allowed in his accounts.

CXC VIII. And be it further enacted, That in the computation of duty to be made under this act, in any of the cases before mentioned, either by the party making the same, or by the respective commissioners, it shall not be lawful to make any other deductions therefrom, than such as are expressly enumerated in this act, nor to make any deduction which by any of the rules contained in the said schedules or in this act, are directed not to be allowed or made, nor to make any deduction on account of any annual interest, annuity, or other annual payments to be paid to any person or persons, out of any profits or gains chargeable by this act, except the interest of debts due to foreigners not resident in *Great Britain*, in regard that a proportionate part of the duty so to be charged, is allowed to be deducted on making such payments; nor to make any deduction from the profits or gains arising from any property herein described, or from any office or employment of profit on account of diminution of capital employed, or of loss sustained in any trade, manufacture, adventure, or concern, or in any profession, employment, or vocation.

CXC IX. And be it further enacted, That where any person or persons chargeable with the duties hereby made payable as aforesaid, Parents and guardians liable for

infants, and executors for persons dying.

Anno regni quadragesimo sexto GEO. III. c. 65. [1806, aforesaid, shall be under the age of twenty-one years, or where any persons so chargeable shall die; in every such case the parents, guardians, or tutors of such infants respectively, upon default of payment by such infants, and the executors and administrators of the person so dying, shall be and are hereby made liable to, and charged with the payments which the said infants ought to have made, or the persons so dying were chargeable with; and if such parents, guardians, or tutors, or such executors or administrators shall neglect or refuse to pay as aforesaid, it shall be lawful to proceed against them in like manner as against any other person or persons making default of payment of the said duties: and all parents, guardians, or tutors, making payment as aforesaid, shall be allowed all and every sum and sums paid for such infants, in his, her, or their accounts; and all executors and administrators shall be allowed to deduct all such payments out of the assets of the person so dying.

Persons giving false evidence or swearing falsely, liable to the penalties of perjury.

CC. And be it further enacted, That if any person upon any such examination, on oath or affirmation, or in any affidavit, deposition, or affirmation authorised by this act, shall wilfully and corruptly give false evidence, or shall wilfully and corruptly swear or affirm any matter or thing which shall be false or untrue, every such person so offending and being thereof duly convicted, shall be and is hereby declared to be subject and liable to such pains and penalties as by any law now in being, persons convicted of wilful and corrupt perjury are subject and liable to.

Indictments may be tried in the county where the affidavit was exhibited.

CCI. And be it further enacted, That any indictment or information for perjury committed in any such affidavit, deposition, or affirmation as aforesaid, whether the same shall be taken or made within *Great Britain* or without, shall and may be laid, tried, and determined in the county where such affidavit, deposition, or affirmation shall be exhibited to the commissioners in pursuance of this act.

Punishment of persons guilty of forging or altering certificates or receipts given under this act.

CCII. And be it further enacted, That if any person or persons shall forge, counterfeit, or alter, or cause or procure to be forged, counterfeited, or altered, or knowingly or wilfully act or assist in forging, counterfeiting, or altering any certificate or certificates of the said commissioners acting in the execution of this act, authorising or purporting to authorise any allowance under this act, or the amount of any sum or sums contained in any certificate or certificates of the said commissioners, after the same shall have been delivered by the said commissioners; or any certificate or receipt which the cashier or cashiers of the bank of *England*, or any receiver-general or his deputy, are or is by this act authorised to give on the receipt of any money payable under this act, or shall utter any such forged, counterfeited, or altered certificate, or any such receipt, with intent to defraud his Majesty, his heirs, or successors, or any body or bodies politick or corporate, or any person whomsoever, then and in every such case, all and every person or persons so offending,

offending, and being thereof lawfully convicted, shall be adjudged guilty of felony, and shall be transported for the term of fourteen years.

CCIII. And be it further enacted, That if upon the trial of any indictment, information, action, suit, or prosecution whatsoever, or in any proceedings relative thereto, under and by virtue of this or the said recited acts, or for any thing done in pursuance of this act, or for any offence committed against this act, or in any matter arising out of this act, or on occasion thereof, any question shall arise whether any person be a commissioner or officer of or for the said duties, or commissioned or appointed to act as such, then and in every such case, proof may be made and admitted, that such person was reputed to be, or had acted as such commissioner or officer, or acted under such commission or appointment at the time and times respectively when the matter or matters in controversy upon such trial or trials, or other proceedings, shall happen to have been done or committed, or omitted to have been done or performed, without producing or proving the particular commission, appointment, nomination, or other authority whereby such commissioner or officer was constituted and appointed; and that in every such case such proof shall be deemed and taken by all judges, justices, or commissioners, before whom any such trial or proceedings shall be had, to be good and legal evidence, unless by other evidence the contrary shall be made to appear; any law or usage to the contrary thereof notwithstanding.

CCIV. *And whereas his Majesty's subjects residing out of Great Britain, and others, may be desirous of voluntarily contributing towards the purposes of this act,* be it further enacted, That it shall be lawful for any person or persons, body corporate or politick, at any time or times during the continuance of this act, to pay or cause to be paid to the said governor and company, or to their cashier or cashiers, or other person or persons to be authorised by them, any sum or sums of money as and for a voluntary contribution for the purpose of carrying on the war; and in such case to require a certificate or certificates for the same, acknowledging the payment of such voluntary contribution, which sums to be paid as aforesaid for which such certificates shall be required, shall be deemed and taken to be voluntary contributions of such persons, body politick, or corporate respectively, towards effecting the purposes of this act, and shall be applied as the other monies paid into the bank of *England*, by virtue of this act may be applied.

CCV. And be it further enacted, That the governors and directors of the bank of *England* shall open an account in their books with the commissioners of his Majesty's treasury for the time being, for each year during the continuance of this act, under the title of "The commissioners of the Treasury, on account of contributions granted and allowed by parliament for the year" and shall carry to the credit of such account, all monies arising from the duties charged

Prescribing the evidence to be received in court of persons being commissioners.

Voluntary contributions may be received at the Bank.

Bank to open an account with the Treasury.

charged at the said bank of *England*, and also all the monies authorised by this act to be paid to the governor and company of the said bank of *England*, or to their cashier or cashiers, or other person or persons to be authorised by them, within each such year during the continuance of this act, except such monies as shall be paid at the said bank of *England*, under a certificate lettered or numbered, authorising such payment in respect of particular assessments as before directed to be placed to another account.

Power to return money erroneously paid.

CCVI. And be it further enacted, That where any person or persons shall have paid or shall hereafter pay into the bank of *England*, or to any receiver-general, any sum or sums of money on account of the duties herein recited, and it shall be proved to the satisfaction of the commissioners for the affairs of taxes, that such sum or sums, or any part thereof, was so paid by mistake, and is not included in any assessment or charge made of the said duties, and that the same according to the true intent and meaning of this act, ought to be repaid, it shall be lawful for the said commissioners for the affairs of taxes, or any three or more of them, to certify the same to the cashier or cashiers of the bank of *England*, and to such receiver or receivers-general respectively; and the certificate of the said commissioners for the affairs of taxes, shall be an authority to such cashier or cashiers, and to such receiver or receivers-general respectively, to repay such sum of money to or for the party who shall have so paid the same, and shall be a discharge to such cashiers and receivers-general respectively for such repayment, and shall entitle them respectively to take credit for such payments in their respective books and accounts.

Special commissioners to certify allowances granted by them to receiver-general for payment.

CCVII. And be it further enacted, That where any allowance mentioned in number VI. Schedule (A.), shall be granted by the commissioners for special purposes to be appointed under the authority of this act, it shall be lawful for such commissioners, or any two or more of them, to certify the same to the receiver-general of the county or place where the property, hospital, school, or alms-house, in respect of which such allowances shall have been granted, is situate; and the certificate of such commissioners shall be an authority to every such receiver-general to pay the amount so certified to the party entitled thereunto, and shall be a discharge to such receiver-general for such payment; and where such property, and such hospital, school, or alms-house shall be in different counties, it shall be lawful for the said commissioners to certify the whole amount in the county where the greatest assessment of the property has been made, or where such hospital, school, or alms-house is situate.

Voluntary contributions may be paid at the time of paying the duties into the Bank.

CCVIII. And be it further enacted, That it shall be lawful for any person or persons, at any time or times during the continuance of this act, charged to or liable to the payment of any of the duties by this act granted, to pay or cause to be paid to the said governor and company, or to their cashier or cashiers,

OR

or other person or persons to be authorised by them, any sum or sums of money on account of such duties, and to require a certificate of such payments; and all sums so paid, not exceeding the amount of such duties, shall be deemed and taken to be on account of such duties, and in advance of the same; and the excess of the sums paid above the amount of the said duties, shall be deemed and taken to be voluntary contributions towards the purposes of this and the said recited act; and the certificates to be given upon the said payments shall, upon delivery thereof to the respective commissioners or at their office, be an acquittance and discharge for so much and such parts of the said duties, as the person delivering the same shall indorse thereon.

CCIX. And be it further enacted, That the monies which shall, by virtue of this act, be received by any deputy or deputies to any receiver-general, or by any collector or collectors to be appointed as aforesaid, shall be paid, under the regulations of the said recited acts respectively, to the receiver-general appointed or to be appointed by his Majesty, his heirs or successors, and at such times and in such manner as is directed by the said recited acts respectively.

CCX. And be it further enacted, That all monies stopped at the receipt of the exchequer in pursuance of this act, shall be paid over to the proper officer in the said receipt, to be applied to such services as the other monies paid into the said receipt may be applied; and all the monies paid into the bank of *England*, or there placed to the account of the commissioners of the Treasury as aforesaid, and the monies from time to time paid into the said bank of *England* in pursuance of this act, by any person or persons, shall be paid by the cashier or cashiers of the said Bank into the receipt of his Majesty's exchequer, within one week after such payment or transfer shall be made, for which payment no fee shall be demanded or taken at the said receipt of the exchequer.

CCXI. And be it further enacted, That the several assessors and collectors shall have three-pence in the pound for what money of the several duties aforesaid the several collectors shall pay to the receiver-general, his deputy or deputies, to be divided in each separate collection between the said assessors and collectors, in such proportion as the respective commissioners for general purposes shall order; and that for the careful writing and transcribing the said assessments, warrants, estreats, and duplicates in due time, and for the due, speedy, and effectual executing all matters and things directed to be performed under the said commissioners, and for the bearing and sustaining all incidental expences attending the execution of this act, under the direction of the said respective commissioners in their several districts, the clerk of the respective commissioners, who shall perform the duties of his office within the respective times limited by this act, and shall have borne and sustained such incidental expences, shall, by warrant under the hands of two or more of the commissioners, have and receive from the respective

Monies paid to deputy-receivers or collectors, to be paid to receivers-general.

Monies stopt at the receipt of the Exchequer and paid at the Bank, to be paid over to the proper officer in the Exchequer.

Allowances to officers for collection.

tive receivers-general, their deputy or deputies, two-pence in the pound of all such monies of the said several duties as shall be assessed in or by virtue of such warrants or certificates, who is hereby appointed and allowed to pay the same accordingly; and the clerk who shall not have borne and sustained such incidental expences shall by like warrant have and receive one penny in the pound of all such monies as aforesaid; provided this act be carried into execution in due time, and in an effectual manner, for the district in which he shall be appointed the clerk, and all warrants or estreats be made, and the duplicates be delivered to the receiver-general, and into the office of the king's remembrancer as aforesaid, within the times limited by this act, and not otherwise; and no person except the assistant or assistants to such clerk (if any) shall, under any pretence whatever, be entitled to any part of the reward hereby given to such clerk, which compensations shall be apportioned and settled by the respective commissioners; nor shall such clerk, under any pretence whatever, demand, take, or receive any fee, gratuity, or perquisite, for any matter or thing to be done by him, by virtue and under the authority of this act, from any person or persons other than the receiver-general, his deputy or deputies, in manner aforesaid: provided always, that no such compensation shall be made to any assessor or collector in respect of any sum or sums detained or stopped under the authority of this act, or paid into the bank of *England*, or in respect of any sums paid by the respective parties into the said Bank, nor to any receiver, nor to any of the persons or corporations entrusted with the payment of annuities, dividends, and shares paid out of any publick revenue of *Great Britain* or elsewhere as aforesaid, other than such sum or sums as shall be directed to be paid to such collectors, receivers, corporations, or persons aforesaid, by the warrant of three or more of the commissioners of the Treasury, or the high-treasurer for the time being, for their pains and care in executing this act.

Further allowance to clerk.

CCXII. And be it further enacted, That it shall be lawful for the commissioners of his Majesty's treasury, or any three or more of them, or the lord high-treasurer for the time being, to cause such further allowance to be made to such clerk as aforesaid who shall have faithfully performed his duty under this act, and shall have borne and sustained such incidental expences as aforesaid, of any sum not exceeding one penny in the pound on the amount of such part of the gross assessments as shall have been discharged on occasion of claims made and allowed under this act, on the ground of income, as they or he respectively shall, on consideration of the extent and population of the district, and the number of claims allowed, think proper to direct; and the certificate of the commissioners for the affairs of taxes, or any three or more of them, shall be an authority to the receivers-general respectively to pay such further allowance.

Payment of duties not to

CCXIII. And be it further enacted, That the payment of any

of the duties made payable by this act, by any person or persons in any parish or place, shall not entitle the person or persons so paying such duties, to a settlement in such parish or place.

CCXIV. And be it further enacted, That all pecuniary penalties and forfeitures imposed by this act, shall and may be sued for, recovered, and applied in such manner and form as is directed in regard to the pecuniary penalties and forfeitures imposed by the said acts respectively, passed in the forty-third year of the reign of his present Majesty, the regulations whereof are hereby made applicable to the duties in this act contained.

CCXV. And be it further enacted, That all monies arising by the said respective duties and contributions (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the publick revenues; and that there shall be provided and kept, in the office of the auditor of the said receipt of exchequer, a book or books, in which all the monies arising from the said duties and contributions, and paid into the said receipt as aforesaid, shall be entered separate and apart from all other monies paid and payable to his Majesty, his heirs and successors, upon any account whatever; and the said monies so paid into the said receipt, shall from time to time as the same shall be paid into the said receipt, be issued and applied to such services as shall then have been voted by the commons of the united kingdom of *Great Britain and Ireland* in the present session of parliament, for the service of the year one thousand eight hundred and six, or shall be voted by the said commons for the service of any subsequent year; and the commissioners of his Majesty's treasury now or for the time being, or any three or more of them, or the high-treasurer for the time being, are or is hereby authorised and empowered to issue and apply the same accordingly: provided always, that out of the monies from time to time arisen or to arise of or for the said duties made payable by this act, it shall be lawful to and for the said commissioners of the Treasury, or any three or more of them, now or for the time being, or the high-treasurer for the time being, to settle and appoint such salaries and allowances, for the service, pains, and labour of the surveyors, inspectors, and other officers of his Majesty to be employed in the execution of this act, and otherwise in relation thereto, and also to discharge such incident charges and expences of such officers as shall necessarily attend the execution of this act, as the said commissioners of the Treasury, or any three or more of them, or the high-treasurer for the time being, shall think fit and reasonable in that behalf.

CCXVI. And be it further enacted, That no letters-patent granted by his Majesty or any of his royal progenitors, or to be granted by his Majesty, to any person or persons, cities, boroughs,

confer a settlement.

Recovery of penalties.

Monies arising from the duties to be paid into the Exchequer,

Commissioners of the Treasury to settle allowances for surveyors and other officers employed in the execution of the act, and to discharge incidental expences.

No person to be exempted by letters patent.

or towns corporate within this realm, of any manner of liberties, privileges, or exemptions from subsidies, tolls, taxes, assessments or aids, nor any statute granting any salary, annuity, or pension, to any person or persons free of any taxes, deductions, or assessments, shall be construed or taken to exempt any person or persons, city, borough, or town corporate, or any of the inhabitants of the same, from the burden and charges of any of the said duties; and all *non obstantes* in such statutes or letters-patent made or to be made in bar of this act, are hereby declared to be void and of none effect; any such statutes, letters-patent, grants or charters, or any clause of *non obstante*, or other matter or thing therein contained, or any law or statute to the contrary notwithstanding.

Provisions applied to any particular schedule, may extend to another schedule in charging the duty.

CCXVII. And be it further enacted, That every provision in this act contained and applied to the duty in any particular schedule, which shall also be applicable to the duty in any other schedule, and not repugnant to the provisions for charging, ascertaining, or levying the duty in such other schedule, shall, in charging, ascertaining, and levying the same, be applied as fully and effectually as if the application thereof had been so expressly and particularly directed; any thing herein contained to the contrary notwithstanding.

Schedule (F.) to be deemed part of this act.

CCXVIII. And be it further enacted, That the schedule hereinafter mentioned, marked (F.) shall be deemed a part of this act, as if the same had been inserted under a special enactment; provided that the several oaths therein mentioned shall be deemed, and understood, and taken to refer only to the duties contained in Schedule (D.)

SCHEDULE (F.)

Form of an Oath or Affirmation to be taken by the Commissioners for the Purposes of this Act, and by additional Commissioners acting in the Execution thereof, in respect of the Duties contained in Schedule (D.)

Oath to be taken by commissioners for the purposes of the act, and additional commissioners acting in respect of the duties contained in Schedule (D.)

I *A. B.* do swear or affirm, [*as the case may be*] That I will truly, faithfully, impartially, and honestly, according to the best of my skill and knowledge, execute the powers and authorities vested in me by an act passed in the forty-sixth year of his present Majesty, intituled, [*here set forth the title of this act*], and that I will exercise the powers entrusted to me by the said act in such manner only as shall appear to me necessary for the due execution of the same; and that I will judge and determine upon all matters and things which shall be brought before me under the said act, without favour, affection, or malice; and that I will not disclose any particular contained in any schedule or statement, delivered with respect to any duties charged under the provisions and regulations relating to Schedule (D.), as recited in the said act, or any evidence or answer given by any person who shall be examined, or shall make affidavit, deposition, or affirmation respecting the same, in pursuance of the said act; excepting in such cases



cases, and to such persons only who shall be sworn to the due execution of this act, and where it shall be necessary to disclose the same for the purposes of this act, or to the commissioners for the affairs of taxes, or in order to, or in the course of a prosecution for perjury committed in such examination, affidavit, deposition, or affirmation.

So help me GOD?

Form of Oath or Affirmation to be taken by Inspectors and Surveyors as aforesaid.

**I** *A. B.* do swear [or affirm,] That in the execution of an act, intituled, [*here set forth the title of this act*] I will examine and revise all statements, schedules, and declarations, delivered within my district, and in objecting to the same I will act according to the best of my information and knowledge, and that I will conduct myself without favour, affection, or malice, and that I will exercise the powers entrusted to me by the said act, in such manner only as shall appear to me to be necessary for the due execution of the same, or as I shall be directed by the commissioners for the affairs of taxes, or any three or more of them; and that I will not disclose any particular contained in any statement or schedule, with respect to any duties charged under the provisions and regulations relating to Schedule (D.), or any evidence or answer given by any person who shall be examined, or shall make affidavit, deposition, or affirmation respecting the same, in pursuance of the said act; except in such cases, and to such persons only who shall be sworn to the due execution of this act, and where it shall be necessary to disclose the same for the purposes of the said act, or to the commissioners for the affairs of taxes, or in order to, or in the course of a prosecution for perjury committed in such examination, affidavit, deposition, or affirmation.

Oath to be taken by inspectors and surveyors.

So help me GOD?

Form of Oath or Affirmation to be taken by Assessors as aforesaid.

**I** *A. B.* do swear [or affirm,] That in the execution of an act, intituled, *An act* [*here set forth the title of this act*] I will in all respects act diligently and honestly, and without favour or affection, to the best of my knowledge and belief; and that I will not disclose any particular contained in any statement or schedule delivered to me in the execution of the said act, except in such cases only, and to such persons, where it shall be necessary to disclose the same for the purposes of the said act, or in order to, or in the course of a prosecution for perjury committed in any matter relating to such statement or schedule.

Assessor's oath.

So help me GOD?

Form

Form of Oath or Affirmation to be taken by the Collectors, or the Deputies to the Receivers General, appointed under this Act as aforesaid.

Oaths for collectors and deputy-receivers.

I *A. B.* do swear [*or affirm,*] That in the execution of an act, intituled, *An act, [here set forth the title of this act]* I will not disclose any assessment, or the amount of any sum paid or to be paid by any individual under the said act, or the books of assessment which shall be delivered to me in the execution of the said act, with respect to any duties charged under the provisions and regulations relating to Schedule (D.); except in such cases, and to such persons only who shall be sworn to the due execution of the said act, and where it shall be necessary to disclose the same for the purposes of the said act, or to the commissioners for the affairs of taxes, or in order to, or in the course of a prosecution for perjury committed in such examination or affidavit.

So help me GOD.'

Form of Oath or Affirmation to be taken by a Clerk or Clerk's Assistant to the Commissioners aforesaid.

Clerk's oath.

I *A. B.* do swear [*or affirm,*] That I will diligently and faithfully execute the office of a clerk or assistant-clerk (*as the case may be*) according to an act passed in the forty-sixth year of the reign of his present Majesty, intituled, *An act [here set forth the title of this act]* to the best of my knowledge and judgement; and that I will not disclose any particular contained in any statement, declaration, or schedule, or any evidence or answer given by any person who shall be examined, or shall make affidavit, deposition, or affirmation respecting the same, (except in such cases where I shall be directed so to do by the regulations of the said act, or any two or more of the commissioners under whom I act, or of the commissioners for the affairs of taxes, or in order to, and in the course of a prosecution for perjury committed on such examination, affidavit, deposition, or affirmation.)

So help me GOD.'

Schedule (G.) to be observed in executing the act.

CCXIX. And be it further enacted, That the Schedule marked (G.) with the rules and directions therein contained, shall, in making returns of the amount of annual value or profits on which any duty is chargeable as aforesaid, so far as the same are respectively applicable to the case of each person, corporation, company, or society, described or mentioned in this act, on behalf of themselves, and also of others for whom they act, in any of the characters described in this act, or hereinafter mentioned, be observed by each such person, corporation, company, or society, or by his, her, or their agents or officers, in the cases where such agents or officers are authorised to make such returns.

Schedule

## SCHEDULE (G.)

I.—By every Occupier of Lands, Tenements, Hereditaments, or Heritages, throughout *Great Britain*, to be charged under Schedules (A.) and (B.), or either of them:

A statement of the rent and annual value, or the annual value as the case shall require, of all lands, tenements, and hereditaments, or heritages, occupied in every parish or place, distinguishing the proportions in each parish or place, and estimating separately such as are occupied as owner or tenant, and also such as are held under different landlords; and also such as are chargeable by the rent or annual value, or on the amount of profits; and also, estimating separately the rent or annual value chargeable in respect of the property, and the amount chargeable in respect of the occupation, distinguishing the same as follows; *videlicet*,

Lands and tenements occupied as owners:

Lands and tenements let at rack-rent within seven years:

Lands and tenements let at rack-rent before the period of seven years, with the rent and annual value thereof estimated separately:

Lands and tenements let, but not at rack-rent, with the rent and annual value thereof estimated separately:

The amount of the composition, rent, or annual payment, paid in the preceding year to the rector or vicar, or other person, for tythes of the above lands and tenements:

The amount of each deduction claimed in respect thereof, and stating if tythe-free in part or in the whole, and the amount of any modus or real composition.

II.—By every Lay Impropiator, and by every Ecclesiastical Rector, Vicar, or other Person describing himself receiving any Tythes in kind, or any Payments in right of the Church or by Endowment, or in lieu of any Tythes, and on all Teinds in *Scotland*, to be charged under Schedule (A.) distinguishing the same as follows:

The amount of the profits from tythes taken in kind for one year, on an average of three years:

The amount of dues and money payments in right of the church or by endowment, or in lieu of tythes not arising from lands, on the above average:

The amount of compositions, rents, and payments in lieu of tythes, arising from lands for the preceding year.

III.—By every Person, Corporation, or Company, carrying on any Concern hereinafter mentioned, or their Agents or Officers, in the Cases authorised to be charged under Schedule (A.)

The amount of profits from quarries of stone, slate, limestone, or chalk, in the preceding year:

Anno regni quadragesimo sexto GEO. III. c. 65. [1806.

Of iron-works, salt-springs or works, alum-mines or works, water-works, streams of water, canals, inland navigations, docks, drains, levels, fishings, rights of markets and fairs, tolls, weigh-bridges and ferries, in the preceding year :

Of mines of coal, tin, lead, copper, mundic, iron, and other mines, on an average of five years.

IV.—By every Lord or Lady of a Manor or other Royalty, or Tenant of the same.

The amount of all dues and other services, or other casual profits (except rents and annual payments) of such manors or royalties, on an average of seven years.

V.—By the Receiver of any Fine paid in consideration of a Demise of Lands or Tenements (except customary) to be charged under Schedule (A.)

The amount of such fines in the preceding year, or for such lesser period since the interest thereon commenced, and an estimate of the average value for one year.

VI.—By every Person entitled to Profits arising from Lands, Tenements, Hereditaments, or Heritages, not stated as before, to be charged under Schedule (A.)

The amount, on a fair average, to be allowed by the respective commissioners.

VII.—By or for every Person carrying on any Trade, Manufacture, Adventure, or Concern in the nature of Trade, to be charged under Schedule (D.)

The amount of the balance of the profits thereof, upon a fair and just average of three years, or for such shorter period as the concern has been carried on.

VIII.—By every Person exercising any Profession, Employment, or Vocation, to be charged under Schedule (D.)

The amount of the balance of the profits, gains, and emoluments thereof, within the preceding year.

IX.—By every Person entitled to Profits of an uncertain Value, not before stated, to be charged under Schedule (D.)

The full amount of the profits or gains arising therefrom within the preceding year.

X.—By every Person receiving in *Great Britain* Interest from Securities out of *Great Britain*, to be charged under Schedule (D.)

The full amount that has been received, or will be received, as far as the same can be computed in the current year.

XI.—By

XI.—By every Person receiving in *Great Britain* Profits from Possessions out of *Great Britain*, to be charged under Schedule (D.)

The full net amount annually received therefrom, either by remittances, or importation of property, or money or value from property not imported, or on credit, or on account in respect of remittances, property, or value, on an average of the three preceding years.

XII.—By every Person entitled to any annual Profits not falling under any of the foregoing Rules, and not charged by any of the other Schedules, to be charged under Schedule (D.)

The full amount thereof received annually, or according to the average directed to be taken by the commissioners, on a statement of the nature of such profits, and the grounds on which the amount has been computed, and the average taken to the best of the party's knowledge and belief.

XIII.—Declarations to be delivered in respect of the Duty to be charged under Schedule (D.)

First.—Declaration by the precedent acting partner, or by the agent, if none of the partners are resident in *Great Britain*, of the names of the several partners, their respective residences, and the place of carrying on the trade or concern, or exercising the profession, and the style or description of the firm :

Second.—Declaration by any partner, not being the precedent acting partner, of his being assessed with the firm, describing the same, and the place where the return of the precedent partner was made :

Third.—Declaration which may be made by each partner desirous of being and entitled to be separately assessed, describing the firm, and his or her proportion of the profits.

XIV.—Statement of Profits of any Office not chargeable by Commissioners specially appointed in the Department where the Office is held.

The amount of the salary, fees, wages, perquisites, and profits of office, in the preceding year, or on an average of three years, as the case shall require :

The like statement to be delivered to the commissioners appointed in the department, if required.

XV.—General Declaration by each Person returning a Statement of Profits under Schedules (A.), (B.), (D.), or (E.)

Declaring the truth thereof, and that the same is fully stated on every description of property or profits included in the act relating to the said duties, and appertaining to the party, estimated to the best of his judgement and belief, according to the directions and rules of this act.

XVI.—List

Anno regni quadragesimo sexto GEO. III. c. 65. [1806.]

XVI.—List and Declaration for facilitating the Execution of the Act, in relation to the Duties chargeable on others.

First.—List containing the name of every lodger or inmate in any dwelling-house, with the ordinary place of residence of such lodger or inmate, if he shall have an ordinary place of residence elsewhere, at which he is desirous of being assessed:

Second.—List of every person in the service or employ of any master or mistress, whether resident in his or her dwelling-house or not, and the place of residence of those not residing with the master or mistress:

Third.—List to be delivered by every trustee, agent, receiver, guardian, tutor, curator, or committee, of the name and place of residence of the person or persons for whom they act in such character, describing them and the names of them who are joined in trust:

Fourth.—Declaration on whom the duty is chargeable in respect of such trust:

Fifth.—List containing the proper description of every corporation, company, fraternity, fellowship, society, or trust, for which any person is answerable as treasurer, auditor, or receiver, and where any person before described is answerable for the duty to be charged in respect of the property or profits of others, such lists as aforesaid shall be delivered together with the required statements of such profits.

XVII.—Lists, Declarations, and Statements of Discharge, or in order to obtain Exemptions or Allowances.

First.—Declaration of the amount of value, or property, or profits returned, or for which the claimant hath been or is liable to be assessed:

Second.—Declaration of the amount of rents, interests, annuities, or other annual payments, for which the party is liable to allow and deduct the duty, with the names of the respective persons by whom such payments are to be made, distinguishing the amount of each payment:

Third.—Declaration of the amount of interest, annuities, or other annual payments, to be made out of the property or profits assessed on the claimant, distinguishing each source.

Fourth.—Statement of the amount of income derived according to the three preceding declarations.

CCXX. And be it further enacted, That every person gaining his livelihood by daily labour as aforesaid, shall, in order to be exempted from payment of the said duties, produce to the commissioners a declaration signed by him or herself, with a certificate annexed in the following form.

‘ I *A. B.* do declare, That I exercise and follow the employment of a labourer in husbandry, or other work, [*naming it*] or artisan, handicraftman, or mechanic, in the trade of [*naming it*] or manufacturer in the manufacture of [*naming it*] for daily [*or weekly*] wages; that I have not received in any one week

within

Prescribing  
the form of  
labourers’  
&c. certificate.

within the year preceding, for my work or labour, any sum exceeding [*name the sum*] [except in employment in husbandry in time of harvest] and that within the time above mentioned, I have worked for \_\_\_\_\_ of \_\_\_\_\_ and that I have not received within the preceding year any sum or sums of money from any source, other than labour as aforesaid.

Signed \_\_\_\_\_

I \_\_\_\_\_ of \_\_\_\_\_ hereby certify, That the above signed was in my employ as a \_\_\_\_\_ for \_\_\_\_\_ within the year preceding, and that the wages paid by me did not exceed the rate above mentioned, and to the best of my belief, the matters contained in the above declaration are true as far as the same are within my knowledge.

Signed \_\_\_\_\_

CCXXI. And be it further enacted, That the commissioners for the affairs of taxes shall cause proper forms to be made out and dispersed for returning all such matters and things as are required to be returned by this act, containing the lists, declarations, and statements mentioned in Schedule (G.) with proper references and schemes for including such returns; and all such other lists, declarations; and statements, and all other matters and things as are required by this act, and which may be necessary to be made out in the due execution of this act, in such manner and form as shall appear to them to be most expedient.

CCXXII. And be it further enacted, That whenever any certificate shall be granted, authorising any allowance in respect of income, the following forms shall be observed *mutatis mutandis*, and the sums allowed shall be inserted therein in words at length.





Property Acts, Year 180

**CERTIFICATE** of Allowance, in respect of an Annuity made to the Claimant out of the Property of another.

BY the commissioners acting for the of in the county of

On the day of 180 the otherpart hereof was delivered to of authorising the following allowance in respect of an annuity, viz.

THESE are to certify, That of hath proved to our satisfaction, that the whole of income, estimated according to an act passed on the day of in the forty-sixth year of his present Majesty's reign, in relation to the contributions granted to his Majesty on the profits arising from property, professions, trades, and offices, by three acts of the forty-third, forty-fifth, and forty-sixth years of the reign of his present Majesty, doth not exceed the sum of and that is entitled to the following allowance, which cannot be made out of any assessment made on the said

Income - £. s. d.

In respect of an annuity of payable by of the sum of - -

£. s. d.

Allowance - £. s. d.

For which amount, and no more, this certificate shall be a sufficient authority.

Given under our hands this } day of 180 }

Commissioners.

*Form of Indorsement thereon.*

This certificate, on delivery thereof to the person making the annual payment herein mentioned, is to be received by him in discharge of the sum thereby allowed, and will be indorsed and delivered by him to the collector of the parish where he resides, by whom it will be taken as cash on account of the person so indorsing it, to be applied as directed by the act, either in discharge of so much of the assessment made on him; or, if such assessment shall be insufficient for the purpose, or shall have been paid, to pay him out of the monies in his the collector's hands, of the duties granted by the acts within-mentioned, the amount mentioned in this certificate.

Property Acts, Year 180 .

CERTIFICATE of Allowance in respect of an Annuity charged on the Dividends payable out of any publick Revenue.

BY the commissioners acting for the of in the county of

On the day of 180 the otherpart hereof was delivered to of authorising the following payment in respect of an annuity, viz.

THESE are to certify, That of hath proved to our satisfaction, that the whole of income, estimated according to an act passed in the forty-sixth year of his present Majesty's reign, in relation to the contributions granted to his Majesty on the profits arising from property, professions, trades, and offices, by three acts of the forty-third, forty-fifth, and forty-sixth years of the reign of his present Majesty, doth not exceed the sum of £. and that the sum of arises from an annuity charged on the dividends of the stock called the [here state the description of the stock] payable out of the publick revenue of and that is entitled to the following allowance, which cannot be made out of any assessment made on the said

Income - £. s. d.

Allowance - £. s. d.

In respect of an annuity charged on [here state the description of the stock] the sum of £. s. d.

For which amount, and no more, this certificate shall be a sufficient authority.

Given under our hands this } day of }

Commissioners.

Form of Indorsement thereon.

This certificate, on delivery thereof to the collector of the parish of will authorise him to pay to the party mentioned herein, out of the monies in his the collector's hands of the duties granted by the acts within mentioned, the amount mentioned in this certificate.

CCXXIII. Provided

CCXXIII. Provided always, and be it further enacted, That nothing in this act contained shall be construed to impeach any of the provisions contained in an act passed in the forty-fourth year of the reign of his present Majesty, intituled, *An act to regulate the bonds issued by the East-India Company, with respect to the rate of interest, and the duty payable thereon.*

CCXXIV. And be it further enacted, That this act may be altered, amended, or repealed, by any act or acts to be made in this present session of parliament.

CCXXV. *And whereas the publick service requires that the duties granted by this act, or made payable according to the directions of this act, should be assessed, levied, and collected without delay: and whereas in some districts in this kingdom, the assessments which ought to have been made in former years under the said recited acts may not yet be completed; and it is necessary that the same should be completed forthwith, and also that the assessments under this act should be carried into effect in each year, notwithstanding such former assessments may remain to be made or collected;* be it further enacted; That the assessments to be made under this act shall not be suspended by reason or under pretence that the assessments which ought to have been made in any former year under the said recited acts or this act, shall not have been proceeded upon, or shall not have been completed, or that the duties assessed in any such former year, shall not have been fully levied or paid: nor shall any proceeding of commissioners, assessors, collectors, or others employed in the execution of this act, for the purpose of charging, assessing, levying, or collecting the duties made payable by this act for the current year, be adjourned, suspended, or delayed on account, or on pretence that the assessments for any former year have not been proceeded upon or have not been completed, or that the duties charged thereby have not been levied and paid, or fully accounted for.

CCXXVI. *And in order to facilitate the proceedings necessary for making assessments at the same time for two or more years;* be it further enacted, That in every district of commissioners wherein the assessments which ought to have been made for any former year, shall not have been completed within the year appointed for such assessment, or wherein the duties assessed for any former year shall not have been paid and fully accounted for at the time or times required and directed by the said recited acts respectively or this act, the commissioners, inspectors, surveyors, assessors, and collectors, and others employed or to be employed in the execution of the said recited acts or this act in such districts respectively, shall, and they respectively are hereby strictly enjoined and required to proceed in the execution of the said recited acts and this act, according to the following rules and directions, and to do and perform all such acts as are required of them, in the manner herein directed; which rules and directions shall be deemed a part of this act as if

Nothing in the act shall impeach any of the provisions in 44 G. 3. c. 3. relative to East-India bonds.

Act may be altered or repealed in this session.

Assessments not to be suspended on account of assessments for former years, not having been proceeded on.

Manner of proceeding in districts where former assessments are not completed.

if the same had respectively been inserted under a special enactment.

No. I.

Rules and Directions for proceeding to assess the Duties under the said recited Acts, in such Districts of Commissioners as are in default as aforesaid.

1st.—The respective commissioners who shall have acted in the execution of the said recited acts in any district so in default as aforesaid, and who shall not have declined acting therein within such time before the passing of this act, as that others have been appointed in their stead, shall and they are hereby strictly enjoined and required to continue to act in the execution of the said recited acts, until all assessments under the said acts shall have been completed, and the duties contained therein shall have been fully levied, collected, or paid, and accounted for to his Majesty; unless on account of sickness or other just cause to be allowed by three or more of the commissioners of his Majesty's treasury for the time being, any such commissioner shall be excused from further attendance:

2d.—The last appointment of assessors for any parish or place situate in any district so in default as aforesaid, shall continue in force until all assessments under the said recited acts shall have been completed and fully made; and the assessors so appointed shall continue to act for each year now elapsed, subsequent to the time of their respective appointments without any further or new appointment, until all the assessments under the said recited acts shall have been completed for their respective parishes or places, under the penalty contained in the said acts or any act therein referred to for neglect of duty; unless the commissioners of the district shall within fourteen days next after notice of this act, and a copy thereof shall have been delivered to them or any of them, or to their clerk, appoint other persons to be assessors for the same parishes or places respectively for such subsequent year:

3d.—In all cases where assessors shall have made their estimates required by the said recited acts for any year or years now elapsed, and shall not have made any estimates under the said recited acts for the subsequent year or years also elapsed: it shall be lawful for the said commissioners to make their assessments for each subsequent year or years elapsed on the last estimates so made, without further estimates being required; such estimates remaining subject to the examination or review of, and alteration or amendment, and to the increased charge by, the said commissioners, in like manner as if the estimates had been duly made in such and each subsequent year; and such assessments being respectively subject to appeal on the part of the person or persons

persons to be charged, and to surcharge on the part of the surveyor or inspector, as if the same had been made on estimates delivered in such subsequent year:

4th.—In all cases where the parties to be charged shall have made their returns of profits as required by the said recited acts for any year or years now elapsed, and shall not have made the like returns under the said recited acts, for the subsequent year or years also elapsed, it shall be lawful for the said commissioners to make their assessments for each subsequent year or years elapsed on the last returns so made, without further returns being required; such returns remaining subject to the examination or review of, and to increased charge by, the said commissioners, in like manner as if returns had been duly made in such and each subsequent year; and such assessments being respectively subject to appeal on the part of the person or persons to be charged, and to surcharge on the part of the surveyor or inspector, as if the same had been made on returns delivered in such subsequent year:

5th.—In all cases where the clerks' abstracts required to be made by the said recited acts, shall have been made for any year or years now elapsed, and shall not have been made for the subsequent year or years, on occasion of such estimate or returns not having been delivered in such year, or for any other cause, the last abstract made for any of such years shall be a sufficient document to charge the duty for any year or years now elapsed, subsequent to the year for which such last abstract was made, such abstract being subject to alteration or amendment as the case may require; and it shall be lawful to make out certificates to the collectors of the duties for each such year on the assessment so made, adding thereto the additional duty imposed by the said recited act passed in the forty-fifth year of his Majesty's reign, for the year ending the fifth day of *April* one thousand eight hundred and six:

6th.—In pursuing the rules and directions beforementioned, it shall be lawful for the commissioners and their clerks, and for the inspectors, surveyors, assessors, and collectors respectively, to practise, use and apply, all and any of the rules before contained in this act, touching or concerning the assessments under Schedules (A.) and (B.), to be made after the fifth day of *April* one thousand eight hundred and six, as far as the same relate to the continuance of such assessments, for two years; which rules shall be construed in like manner as if the same had been inserted in this clause, and actually applied to the cases herein mentioned:

7th.—The rules before mentioned shall be construed not to extend to any district wherein the commissioners shall have proceeded to assess the duties for the year ending on the fifth day of *April* one thousand eight hundred and six, at the time notice of this act, and a copy thereof, shall be given to them as aforesaid.

## No. II.

Rules and Directions for proceeding to assess the Duties under this Act, in the Districts of Commissioners who have not completed the Assessments under the said recited Acts, for all the Years elapsed under the said recited Acts.

- 1st.—The respective commissioners, who are hereinbefore required to continue to act until all the assessments under the said recited acts shall be completed, and the duties thereupon shall be collected, are also enjoined and required to act in the execution of this act during such period, and further until all the assessments under this act which shall have been or ought to have been made during such period shall also have been completed, and the duties thereupon shall be fully collected and accounted for, and so that the assessments under this act shall be made within the year appointed by this act for such assessments and the duties thereupon be collected or paid within or immediately after the expiration of such year; unless any such commissioner or commissioners shall be excused from further attendance pursuant to the rule, and for any of the causes before mentioned :
- 2d.—The respective assessors for any parish or place, who are hereinbefore directed to continue in office until the said recited acts be fully executed, shall also execute this act as assessors within the limits of their appointment under the penalty before mentioned, unless and until the respective commissioners shall, under the regulations of this act, appoint other persons to be assessors for such parishes and places respectively :
- 3d.—Unless the respective commissioners shall meet within fourteen days after notice of this act, and after a copy thereof shall have been delivered to them, or any of them, or to their clerk for the first assessment under this act, and in every subsequent year within fourteen days after the fifth day of *April* in such year, and unless precepts shall at such first meeting in every year be issued for the appointment of assessors, and unless such appointments shall take place, and all instructions, notices, and other papers be delivered to the said assessors according to the directions of this act, within the time limited for those purposes in each year, which the said respective commissioners acting in the execution of this act for the time being are hereby strictly enjoined and required to do yearly, without delay; then and in every such case, of default, it shall be lawful for the inspector or surveyor appointed for the said district at any time afterwards, to issue instructions to the persons appointed assessors under the last precept issued by the said commissioners by virtue of the said recited acts or this act, for each parish or place within the district of such commissioners, without further warrant or precept; and the said assessors shall act in obedience to the instructions so issued under the penalty before mentioned, as if

if the precept of the commissioners had been granted to them for that purpose, and the said instructions had been issued with and under the precept of the said commissioners:

4th.—In all cases where any inspector or surveyor shall have issued such instructions to assessors appointed under any former precept of commissioners, in pursuance of the next preceding rule, and without further precept on occasion of such default as aforesaid, all estimates and returns to be made in pursuance of this act for that year, shall be delivered to such inspector or surveyor; and such inspector or surveyor shall, by virtue of his office, act as clerk to the said commissioners for that year; and no other person, except the assistant or assistants to such surveyor shall interfere or be entitled as clerk to any allowance under this act in respect of the duties charged in the same district of commissioners:

5th.—The rules contained in No. II. of this clause shall be construed not to extend to any district wherein the commissioners shall have completed their assessments for the year ending the fifth day of *April* one thousand eight hundred and six, at the time notice of this act, and a copy thereof shall be given to them as aforesaid.

### No. III.

Rules and Directions for collecting the Duties under the said recited Acts, or this Act, whenever the Duties of any former Year have not been collected.

1st.—Whenever the warrants for collection of the duties upon assessments made under the said former acts or this act, shall not have been or shall not be issued to the collectors before the expiration of the year for which the said duties ought to have been assessed, such year ending on the fifth day of *April* in each year, the respective commissioners are strictly enjoined and required to cause the whole of the said duties so assessed in such year, to be collected and paid by equal moieties on the two quarter-days next after the allowance of such assessment:

2d.—Whenever the warrants for collection of the said duties shall not have been or shall not be issued to the collectors before the expiration of the year next after the year for which the said duties ought to have been assessed, and the duties for two or more years shall not be paid; the respective commissioners are in such case strictly enjoined and required to cause the whole of the duties so assessed for the first of the said years, to be collected and paid by equal moieties on the two quarter-days next after the allowance of such assessment for the first of the said years; and the whole of the duties so assessed or to be so assessed for the second of the said years, to be collected and paid by equal moieties on the two next succeeding quarter-days which shall happen after such former payment; and the whole

whole of the duties so assessed for each subsequent year to be collected and paid in succession by equal moieties on the two next succeeding quarter-days which shall happen after the last payment; and no interval of payment shall be allowed beyond such quarter of a year, nor shall any payment be allowed or directed less than a moiety of one year's assessment, until all the duties which have been or ought to have been assessed under the said recited acts, shall have been fully paid and satisfied; and until the duties to be assessed under this act; shall come into the due course of payment yearly by quarterly instalments according to the general directions of this act:

3d.—Where, by the rules of this clause, it shall be found necessary to issue warrants for collection for or upon the subsequent year's assessment before the duties on a former year's assessment have been fully paid and accounted for, then and in every such case, the respective commissioners shall appoint other persons to be collectors of such subsequent year's assessment; and it shall not be lawful for the said commissioners to appoint the same person or persons to be collector or collectors for two or more successive years, assessments, unless at the times when the warrants for collecting the second or other subsequent year's assessment, ought to be delivered according to the preceding rules, such collector or collectors shall have collected and duly accounted for all the duties given to him or them in charge, and which such collector or collectors might have collected on such former assessment.

Commence-  
ment and  
continuance  
of the act.

CCXXVII. And be it further enacted, That this act shall commence and take effect from and after the fifth day of *April* one thousand eight hundred and six, and together with the duties therein contained shall continue in force during the present war, and until the sixth day of *April* next after the ratification of a definitive treaty of peace, and no longer: provided that the said duties shall not cease in such districts where the assessments for the preceding year shall not have been completed before the said sixth day of *April*; but that all the powers and provisions of this act shall continue in force, for making and completing all such assessments as ought to have been made during the continuance of the said duties, and for levying and recovering the duties so assessed, or to be assessed, and such arrears of duties as shall remain unpaid at the determination of the said duties; and also for re-assessing the same in default of payment, in the manner herein directed, and for the suing for, adjudging, and recovering any penalty or forfeiture which shall have been incurred prior to the determination of the said duties.

#### CAP. LXVI.

An act for punishing mutiny and desertion; and for the better payment of the army and their quarters.—[June 20, 1806.]

LXIII.



LXIII. And be it further enacted, That the carriages for the service of Carriages in the forces from time to time quartered or marching in Ireland, shall be Ireland how provided in like manner, and at the rates, and the furnisher of such carriages shall be paid as was directed by the laws in force in Ireland at the ed. time of its union with Great Britain.

LXVIII. And be it further enacted, That if any person duly bound as an apprentice, shall enlist as a soldier in his Majesty's land-service, and prentices en-shall state to the justice of the peace, or magistrate before whom he shall listing them-be carried, that he is not an apprentice, every person so offending shall be deemed guilty of a misdemeanor, and being thereof duly convicted, shall be and is hereby declared to be subject and liable to be imprisoned in any gaol or house of correction, and kept to hard labour for two years; and shall, after the expiration of his apprenticeship, be liable to serve as a soldier in any regiment of his Majesty's regular forces; and if, on the expiration of his apprenticeship, he shall not deliver himself to some officer authorised to receive recruits, may be taken as a deserter from his Majesty's forces.

LXXII. And be it further enacted, That every soldier entitled to his discharge under any orders or regulations made by his Majesty, or upon the expiration of any period for which he shall have engaged to serve, charge to be shall, if then serving abroad, be sent to Great Britain or Ireland, free of sent home expence, and be entitled on his return to, and have and receive marching-money, from the place of his being landed to the parish or place in which he shall have been originally enlisted, at the rate of twelve miles for each have conduct day's march, with the usual number of halting days; and every soldier and marching-money home. so entitled to his discharge, who shall be discharged at any place in the United Kingdom, other than that in which he shall have been attested, shall be entitled to the like marching-money, from the place of his discharge to the place of his attestation as aforesaid.

CIII. And be it further enacted by the authority aforesaid, That this act shall be and continue in force, within Great Britain, from the twenty-fourth day of June in the year of our Lord one thousand eight hundred and six, until the twenty-fifth day of March, in the year of our Lord one thousand eight hundred and seven; and shall be and continue in force within Ireland, from the thirtieth day of June, in the year of our Lord one thousand eight hundred and six, until the first day of April, in the year of our Lord one thousand eight hundred and seven; and shall be and continue in force in Jersey, Guernsey, Alderney, Sark, and Man, and the islands thereto belonging, as to such parts thereof as relate to those places respectively, from the thirty-first day of July, in the year of our Lord one thousand eight hundred and six, until the first day of May, in the year of our Lord one thousand eight hundred and seven; and shall be and continue in force within the garrison of Gibraltar, and in his Majesty's other dominions, or elsewhere beyond the seas, from the twenty-fourth day of March, in the year of our Lord one thousand eight hundred and seven, until the twenty-fifth day of March, in the year of our Lord one thousand eight hundred and eight.

Continuance of this act.

### SCHEDULE (A.)

#### FORM OF OATH.

"I do make oath, that I am or have been (as the case may be) [state occupation, if any, or state if of none] and to the best of my knowledge and belief was born in [state county, parish, place, &c.] and that I am of the age of \_\_\_\_\_ years; that I do not belong to the militia, or to any other regiment, or to his Majesty's navy or marines, and that I will serve his Majesty for the period of [This blank to be filled up by the magistrate with seven years for infantry, ten years for cavalry, and twelve years for the artillery, if the person enlisting is of the age of eighteen years or upwards; but if under eighteen years, then the difference between his age and eighteen to be added to such seven, ten, or twelve years as the case may be] years, provided his Majesty should for so long require my service; and also for such further term

not

not exceeding six months, as shall be directed by the commanding-officer on any foreign station, and not exceeding three years as shall be directed by any proclamation of his Majesty: provided always, that in the latter case the said additional period shall determine whenever six months of continued peace, to be reckoned from the ratification of any definitive treaty, shall have elapsed subsequent to the expiration of the said [seven, ten, or twelve, *as the case may be*] years.

## SCHEDULE (B).

## FORM OF JUSTICE'S CERTIFICATE.

" I *A. B.* one of his Majesty's justices of the peace of (or chief magistrate of ) do hereby certify, that *C. D.* appearing to be years old, feet inches high, complexion, eyes, hair, came before me at on the day of one thousand eight hundred and and stated himself to be of the age of years, and that he had no rupture, and was not troubled with fits, and was no ways disabled by lameness, deafness, or otherwise, but had the perfect use of his limbs and hearing, and was not an apprentice; and acknowledged that he had voluntarily enlisted himself to serve his majesty King George the Third, in the regiment of commanded by and did engage to serve for the period of [This blank to be filled up by the magistrate with seven years for infantry, ten years for cavalry, and twelve years for the artillery, if the person enlisting is of the age of eighteen years or upwards; but if under eighteen years, then the difference between his age and eighteen to be added to such seven, ten, or twelve years, as the case may be] years, provided his Majesty should for so long require his service; and also for such further period as his Majesty shall please to direct, not to exceed in any case three years, and to determine whenever six months shall have elapsed of continued peace, subject to the expiration of the term of [seven or ten or twelve] years. And I do hereby certify, that in my presence the third and fourth articles of the second section, and the first article of the sixth section of the articles of war against mutiny and desertion were read over to him, and that he took the oath of fidelity mentioned in the said articles of war, and also the oath above set forth; and that I have given to the said *C. D.* a duplicate of this certificate signed with my name."

## CAP. LXVII.

*An act for granting to his Majesty certain duties upon malt and spirits made in Ireland.*—[June 20, 1806.]

Most gracious Sovereign,

**W**E, your Majesty's most dutiful and loyal subjects the commons of the united kingdom of *Great Britain and Ireland* in parliament assembled, towards raising the necessary supplies to defray your Majesty's publick expences in *Ireland*, have freely and voluntarily resolved to give and grant unto your Majesty the duties hereinafter mentioned, and do most humbly beseech your Majesty that it may be enacted; and be it 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 within and through that part of the united kingdom called *Ireland* there shall be raised, levied, collected, paid, and satisfied, unto and to the use of his Majesty, his heirs and successors, the several duties hereinafter mentioned; that is to say,

For

For and upon every barrel of malt which shall have been or shall be in the possession of any person in *Ireland* on or after the second day of *June* one thousand eight hundred and six, and which shall have been charged or chargeable with the duty payable thereon under or by virtue of any act or acts in force in *Ireland* immediately before the passing of this act, a duty of one shilling *British* currency, in addition to the duty with which the same shall have been so charged or chargeable:

Malt in store  
1s. per barrel  
in addition to  
former duties:

For and upon every barrel of malt, ground or unground, which at any time or times from and after the said second day of *June* one thousand eight hundred and six, shall be made of barley or any other corn or grain in *Ireland*, by any person or persons whomsoever, whether the same shall be or shall not be for sale, the sum of ten shillings *British* currency, and so proportionably for any greater or less quantity; to be paid by the maker or makers thereof respectively, in lieu of all duty payable thereon under or by virtue of any act or acts in force in *Ireland* immediately before the passing of this act:

On malt made  
after 2d June  
1806, 10s. per  
barrel *British*  
currency, in  
lieu of former  
duties:

For and upon every gallon of aqua vitæ, strong waters, or spirits, made or distilled in *Ireland*, and not rectified, which shall have been or shall be in the possession of any distiller, rectifier of spirits, or spirit-factor in *Ireland*, on or after the said second day of *June* one thousand eight hundred and six, and which shall have been charged or chargeable with the duty payable thereon under or by virtue of any act or acts in force in *Ireland* immediately before the passing of this act, a duty of one penny *British* currency in addition to the duty with which such spirits shall have been so charged or chargeable:

1d. per gallon  
on spirits in  
stock.

For and upon every gallon of aqua vitæ, strong waters, or spirits, made or distilled in *Ireland*, and which having been warehoused in *Ireland* pursuant to law, shall, at any time after the said second day of *June* one thousand eight hundred and six, be taken out of warehouse for home consumption in *Ireland*, the sum of four shillings and one penny *British* currency, in lieu of all duty of excise on spirits payable thereon under or by virtue of any act or acts in force in *Ireland* immediately before the passing of this act.

And 4s. 1d.  
*British* cur-  
rency per gal-  
lon on ware-  
housed spirits  
taken out for  
home con-  
sumption,

II. And whereas it is expedient, pursuant to the provisions of the acts for the union of Great Britain and *Ireland*, that in respect of the increased and additional duties by this act imposed on malt made in *Ireland*, increased countervailing duties should be charged upon beer or ale, and spirits respectively made in Great Britain, and imported from thence into *Ireland*, sufficient to countervail the said increased and additional duties: on malt in *Ireland* under this act; be it therefore enacted, That, from and after the said second day of *June* one thousand eight hundred and six, there shall be charged on all such beer or ale, and spirits, the several countervailing duties following, in lieu and full satisfaction of all countervailing duties whatever payable upon such beer or ale, or spirits, under or by virtue

Countervail-  
duties on  
*British* beer  
and spirits  
imported into  
*Ireland*:

virtue of any act or acts of parliament in force in *Ireland* immediately before the passing of this act; that is to say,

On beer and ale:

For and upon every barrel of beer or ale containing thirty-two gallons, brewed or made in *Great Britain*, and imported from thence into *Ireland*, the sum of seven shillings and eight-pence farthing *British* currency, in lieu of all duty payable thereon under or by virtue of any act or acts in force in *Ireland* immediately before the passing of this act:

On spirits.

For and upon every gallon of spirits being of the manufacture of *Great Britain*, and imported from thence into *Ireland*, the sum of five shillings and three-pence *British* currency, in lieu of all duty payable thereon under or by virtue of any act or acts in force in *Ireland* immediately before the passing of this act; and that upon the exportation from *Ireland* to *Great Britain* of any beer or ale made or brewed in *Ireland* from malt on which the duties payable under this act shall have been fully paid and satisfied, and on the exportation from *Ireland* to *Great Britain* of spirits distilled in *Ireland*, and which shall not have been warehoused in *Ireland*, there shall be respectively allowed and given a drawback equal in amount to the said countervailing duty hereby granted on beer or ale and spirits respectively made in *Great Britain*, and imported from thence into *Ireland*, in lieu of all drawbacks payable under or by virtue of any act or acts in force in *Ireland* immediately before the passing of this act, in respect of such beer or ale and spirits respectively exported from *Ireland* to *Great Britain*.

Drawback on beer exported, except to *Great Britain*.

III. And be it further enacted, That there shall be paid to every person who shall export from *Ireland* (except to *Great Britain*) strong beer or ale made or brewed in *Ireland* from malt on which the duties payable under this act shall have been fully paid and satisfied, a drawback or allowance of seven shillings and eight pence farthing for every thirty-two gallons of such strong beer or ale, in lieu of all drawbacks or allowances thereon, under or by virtue of any act or acts in force in *Ireland* immediately before the passing of this act.

Increased drawbacks payable on beer only when brewed from malt, charged under this act.

IV. Provided always, and be it enacted, That the drawbacks or allowances now payable by law on beer or ale exported from *Ireland* to *Great Britain* or elsewhere, shall continue to be paid and allowed on all beer or ale so exported, having been made or brewed in *Ireland* from malt on which the additional or increased duty imposed by this act shall not have been fully paid and satisfied; and that the increased drawbacks and allowances by this act made payable shall not be paid or allowed on any beer or ale so exported, unless it shall appear to the satisfaction of the commissioners of customs in *Ireland*, that the additional or increased duty by this act imposed was paid on the malt from which such beer or ale was brewed or made.

Drawback on spirits

V. And be it further enacted, That every person who shall, from and after the passing of this act, export to any place (except

except to *Great Britain*) any spirits made or distilled in *Ireland*, and which shall not have been warehoused in *Ireland*, shall be entitled to and shall receive for every gallon of such spirits, as and for a drawback in respect of the whole duty of excise, as well that on spirits as on malt, paid for in respect of the said spirits, the several and respective sums following; that is to say, of such spirits as shall be of a strength equal to proof-spirits on any hydrometer which shall be approved of by the commissioners for executing the office of lord high-treasurer of *Ireland*, the sum of three shillings and tenpence halfpenny; and of such spirits as shall be of a strength not less than a strength equal to five degrees or ten *per centum* over such hydrometer proof, the sum of four shillings and sixpence halfpenny; and of such spirits as shall be of a strength not less than a strength equal to ten degrees or twenty *per centum* over such hydrometer proof, the sum of five shillings and three-pence; and that if the spirits so to be exported shall be of a greater strength than ten degrees or twenty *per centum* over such hydrometer proof, there shall be paid for every degree which the said spirits shall exceed the strength before mentioned a further drawback after the rate of two pounds for every one hundred pounds of the amount of such drawback, of five shillings and three-pence, and so in proportion for any greater or less quantity; and that the said drawbacks shall be in lieu of all drawbacks on such spirits so exported under or by virtue of any act or acts in force in *Ireland* immediately before the passing of this act.

VI. And be it further enacted, That on the exportation from *Ireland* of any spirits made or distilled in *Ireland*, and which shall be or shall have been warehoused in *Ireland* at any time after the said second day of *June* under or by virtue of any act or acts in force in *Ireland*, there shall be paid and allowed a drawback of ten-pence *British* currency upon every gallon of such spirits in respect of the duty paid on the malt used and consumed in the making of such spirits, in lieu of all former drawbacks in respect of the duty paid on the malt used and consumed in the making of spirits distilled and warehoused in *Ireland*, and exported from thence.

VII. And, in order to secure the additional duties on malt and spirits by this act imposed, be it enacted, That any officer or officers of excise in *Ireland* shall and may take an account of the just and true quantity of all malt, whether ground or unground, in the possession of any person in *Ireland*, and of all spirits in the stock, custody, or possession of any distiller or spirit-factor in *Ireland*; and of all spirits not rectified in the stock, custody, or possession of any rectifier of spirits in *Ireland*, on or after the said second day of *June* one thousand eight hundred and six, on which the said additional duties shall not have been respectively charged, in such manner as such officer or officers is or are now required by law to take an account of any malt or spirits; and shall make a return or report in writing to the collector

exported except to *Great Britain*.

Drawback on spirits warehoused after the said 2d day of *June*, and exported from *Ireland*, 10d. per gallon.

Account of the stock of malt and spirits shall be taken by the excise-officer, and a return made to the collector of the district.

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tor of the district in which such person shall reside, or in which his or her malthouse or stores shall be situated, of the just and true quantity of all such malt and spirits, and of the amount of the said duties respectively paid or payable thereon over and above the duty theretofore paid or payable thereon; and such return or report shall be a charge on every such person respectively.

Duties on such malt shall be paid within one month or on removal.

VIII. And be it further enacted, That all persons charged with the said additional duties on malt and spirits respectively, shall, within one month from the time they shall be charged therewith, pay to the collector of the district all such duty as shall be due from them respectively, for or on account of any such duty, unless such malt or spirits shall be sooner removed; in which case the said additional duties shall be paid for all such malt and spirits respectively before the same shall be removed, and before any permit for removing or conveying the same shall be granted.

Penalty for default of payment double duty and 20s.

IX. And be it further enacted, That all such persons so having malt or spirits in their possession, who shall not within the time aforesaid, pay the duty so charged on all such malt or spirits respectively, or shall remove any such malt or spirits without having paid or cleared the said additional duty respectively, or in whose stock-account kept by any officer of excise, there shall appear to have been any decrease of such malt or spirits, without having obtained from the proper officer a permit or permits authorising the removal of the malt or spirits so deficient, shall be liable to and shall pay double the amount of duty chargeable on such malt or spirits respectively, and shall also forfeit the sum of twenty pounds for each offence.

Duties shall be levied as other revenues of customs and excise in Ireland.

X. And be it further enacted, That the several duties and drawbacks by this act granted and allowed, and all penalties in respect thereof, shall be raised, levied, collected, paid, sued for, recovered, and applied, in the same manner, and under such powers and authorities, and by such ways and methods, and according to such rules and directions, and under such penalties and forfeitures, as are appointed, directed, and expressed for the raising, levying, collecting, paying, and managing the duties payable on goods, wares, and merchandize, in *Ireland*, in and by an act made in *Ireland* in the fourteenth and fifteenth years of his late majesty King *Charles* the Second, intituled, *An act for the settling of the excise or new impost upon his Majesty, his heirs and successors, according to the book of rates therein inserted*; or in and by the several and respective acts in force in *Ireland* for collecting and securing his Majesty's revenue upon malt, and for regulating the trade of a distiller, and for securing the duties payable on home-made spirits, and the warehousing of such spirits for exportation; or in and by any other act or acts in force in *Ireland* relating to the revenue of customs and excise, or either of them, as fully and effectually, to all intents and purposes, as if the same were herein expressed and enacted, with

with the like remedy of appeal to and for the party or parties aggrieved, as in and by the said recited act of his said late majesty King *Charles* the Second, or any other act or acts as aforesaid, is provided.

XI. And be it further enacted, That all monies arising from the several duties by this act granted, the necessary charges of collecting and paying the same being deducted, shall be carried to and made part of the consolidated fund of *Ireland*. Money to be carried to consolidated fund.

XII. And be it further enacted, That neither the sum of sixpence *per* pound, nor any other fee, shall be payable to, or be deducted, or be received by any officer or officers of the treasury of *Ireland*, for or on account of the issuing or payment of any sum or sums of money arising by, or which shall be received for or on account of the aids hereby granted to his Majesty. Fees to the Irish treasury not to be paid.

XIII. And be it further enacted, That this act may be amended, or repealed, by any act or acts to be made in the present session of parliament. Act may be altered or repealed this session.

### CAP. LXVIII.

An act to continue until the twenty-fourth day of June one thousand eight hundred and seven, and amend an act made in the last session of parliament, for appointing commissioners to enquire and examine into any irregularities and abuses, which might have taken place in conducting and managing the paving, cleansing, and lighting the streets of *Dublin*.—[June 20, 1806.]

### CAP. LXIX.

*An act for making better provision for soldiers.*—[June 20, 1806.]

WHEREAS it is expedient that provision should be made for the securing to invalid, disabled, and discharged soldiers, such pensions and allowances as they may become entitled to by reason of their service, or of their having become invalid or disabled; and that the same should be regulated and paid by or under the management, order, superintendance, and direction, of the commissioners of *Chelsea hospital*; may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act, the payment of all pensions, allowances, and relief granted or to be granted to disabled, invalid, or discharged soldiers, shall be under the management, controul, and direction of the commissioners for the time being, of *Chelsea hospital*.

Pensions to soldiers to be under the management of the commissioners of *Chelsea hospital*,

II. And be it further enacted, That it shall be lawful for the said commissioners, or any three or more of them, for the time being, to make such orders, rules, and regulations, and from time to time to alter the same, in relation to the payment of any pensions, allowances, or relief to any soldiers entitled thereto, and also as to any certificates, vouchers, receipts, or orders for

who may make orders and regulations for the payment of pensions, &c.

the better regulating, managing, and making such payments, and to require such proofs and affidavits relating thereto, as may be requisite for the ordering and securing the payment of such pensions, allowances, and relief, either at *Chelsea* or at *Kilmainham* hospitals, or in any other place where the same shall be payable to the persons entitled thereto, as the case may be: provided always, that every such order or regulation may from time to time be revoked or altered by any warrant, order, or instruction, under his Majesty's royal sign manual.

Such orders may be revoked by his Majesty.

Soldiers entitled to receive such pensions as shall be fixed in the regulations made by his Majesty at their enlistment.

III. And be it further enacted, That every soldier who shall from and after the passing of this act become entitled to his discharge, by reason of the expiration of any period of service fixed in any orders and regulations made by his Majesty in that behalf, or shall have been discharged by reason of being an invalid, or disabled, or having been wounded, shall thereupon become legally entitled to receive such pension, allowance, or relief, as shall have been fixed in any orders or regulations made by his Majesty in relation to such cases respectively, and in force at the time of his enlistment, and for the payment whereof money shall have been voted by parliament; and every such soldier may claim to be paid, or receive the same under the provisions of this act, or any rules or regulations made in pursuance thereof by such commissioners as aforesaid.

Orders and regulations relating to discharge of soldiers after expiration of periods of service, and to pensions, to be annually laid before parliament.

IV. Provided always, and be it further enacted, That all orders and regulations from time to time made by his Majesty in relation to the discharge of soldiers after the expiration of any periods of service, and also in relation to any pension, allowance, or relief to any discharged or invalid, disabled or wounded soldiers, shall annually be laid before parliament; and that estimates of the amount of all such pensions, allowances, and relief, and of all contingent expences and charges relating to the payment, controul, and management thereof, shall also be annually laid before parliament.

Soldiers to remain entitled to the benefits under the regulations made at the time of enlisting.

V. Provided always, and be it further enacted, That every soldier enlisted under any such orders or regulations as aforesaid, shall thenceforth remain entitled to all the benefit of all the provisions contained in all such orders and regulations made by his Majesty as shall have been or were in force at the time of his so enlisting; notwithstanding such orders or regulations may be thereafter altered, varied, or annulled, and new orders or regulations made in lieu thereof.

Treasury may order pensions to be paid by receiver-general of land-tax, &c.

VI. And be it further enacted, That it shall be lawful for the lords commissioners of his Majesty's treasury in *Great Britain* and *Ireland* respectively, to order and direct that any pensions, allowances, and relief so due as aforesaid, for the payment whereof money shall have been voted by parliament, shall be paid by any receiver-general of the land-tax, or collector of the cess in *Scotland*, or any collector of duties of customs or excise, or any collector of the duties under the management of the commissioners for the affairs of taxes, out of any publick money in their hands respectively; and that



the vouchers and receipts for the payments of such money shall be taken as cash in the accounts, and in part of the duties collected by such receivers-general or collectors respectively; and all such sums of money so advanced under any such rule or regulation for any such payment, shall be repaid to the account of the duties out of which the same shall have been paid, in such manner as the said lords commissioners of his Majesty's treasury in *Great Britain or Ireland* respectively shall direct.

VII. And be it further enacted, That all assignments, bargains, sales, orders, contracts, agreements, or securities whatsoever, which shall be given or made by any person entitled to any such pension, allowance, or relief as aforesaid, for, upon, or in respect of any such his pension, allowance, or relief, shall be absolutely null and void to all intents and purposes.

Assignments of pensions void.

VIII. And be it further enacted, That from and after the passing of this act, if any person shall willingly and knowingly personate or falsely assume the name or character of, or procure any other person to personate or falsely to assume the name or character of any other person entitled or supposed to be entitled to any such pension, allowance, or relief as aforesaid, in order to receive the same or any part thereof, every such person so offending, and being lawfully convicted thereof, shall be deemed guilty of felony, and suffer death, as in cases of felony, without benefit of clergy.

Personating persons entitled to pensions, declared felony:

IX. And be it further enacted, That if any person shall knowingly and wilfully forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in forging and counterfeiting the name or hand-writing of any person entitled to any such pension, allowance, or relief, or of any person or persons required by any rules or regulations made under and by virtue of this act to sign any certificate, voucher, or receipt, in relation to the payment of any such pension, allowance, or relief, for and in order to the receiving or obtaining any money on any such pension, allowance, or relief; or shall utter any such, knowing the same to be forged or counterfeited, with an intention to defraud any person whatsoever, every such person so offending, being thereof lawfully convicted, shall be and is hereby declared and adjudged to be guilty of felony, and may be transported for life, or for such term of years as the court shall adjudge.

Forging their names, or the names of persons required so sign certificates, &c. relative to the payment of pensions; punished by transportation.

X. And be it further enacted, That it shall be lawful for any justice of the peace or magistrate, or any receiver-general of the land-tax, collector of the cess in *Scotland*, collector of the customs, or collector of excise, to enquire into the truth of any certificate or voucher required by any such rules or regulations, and produced to him by any person claiming any pension, allowance, or relief under any such certificate or voucher, or any person acting for him, by the oath or affirmation of the person producing the same; which oath or affirmation any such justice of the peace, or magistrate, or receiver-general, or collector aforesaid, is hereby authorised and required

Justices, &c. to enquire into the truth of certificates required to be produced by persons claiming pensions.

to administer, and upon being satisfied of the truth of such certificate or voucher, to testify the same on the back of such certificate or voucher; and every person who shall in any such oath or affirmation, wilfully and corruptly swear or affirm any matter or thing which shall be false or untrue, every such person so offending, and being thereof lawfully convicted, shall be and is hereby declared to be subject and liable to the like pains and penalties, as any person convicted of wilful and corrupt perjury is by any law now in force, subject and liable to.

Orders and certificates to be free from the duty on stamps.

XI. And be it further enacted, That all orders, certificates, vouchers and receipts, for or relating to any such pensions, allowances, or relief as aforesaid, shall be free from all duties of stamps, and be good, valid, and effectual, although the same shall not have been stamped; any thing in any act contained to the contrary notwithstanding.

### CAP. LXX.

*An act to amend an act, made in the last session of parliament, for regulating licences for the sale of spirituous liquors, wine, beer, ale, and cyder, by retail, in Ireland.—[July 3, 1806.]*

45 G. 3. c. 50. **W**HEREAS an act was made in the last session of parliament, intituled, An act for regulating licences for the sale of spirituous liquors, wine, beer, ale, and cyder, by retail, and for discouraging the immoderate use of spirituous liquors in Ireland: and whereas it is by the said recited act amongst other things enacted, that no keeper of any turnpike-gate, non-commissioned yeoman officer, nor any person exercising by himself, or by any one for his use or benefit, the trade or business of a grocer, or who shall be licensed as a grocer, or in whose house, or in any building occupied by him or her, or any house or building adjoining thereto, and which shall communicate with such house or building, the trade or business of a grocer shall be carried on, or who shall not be a victualler, inn-keeper, or tavern-keeper, shall be capable of receiving a licence to sell spirituous liquors, wine, beer, ale, or cyder, by retail: be it 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 so much of the said recited act as is hereinbefore set forth, shall be, and the same is hereby repealed; and that from and after the passing of this act, every such person hereinbefore mentioned, shall be capable of receiving a licence to sell spirituous liquor, wine, beer, ale, or cyder, by retail, any thing in the said recited act to the contrary notwithstanding, subject nevertheless to all such conditions, regulations, and restrictions, as are contained in the said recited act, and as are not expressly repealed by this act.

Licences may be granted to certain persons declared incapable of receiving them under recited act.

Permanent serjeant and paymaster of yeomanry corps shall not be licensed.

II. Provided always, and be it enacted, That no permanent serjeant, nor any person who shall pay, or be employed to pay, any yeomanry corps, shall, from and after the passing of this act, be capable of receiving a licence to sell spirituous liquors, wine, beer,

beer, ale, or cyder, by retail; any thing in the said recited act, or in this act, to the contrary notwithstanding.

III. And be it further enacted, That every person who shall sell by himself or herself, or by any person employed by him or her, or acting for his or her benefit, either within his or her house, outhouse or building, hut, tent, or other place whatever, or to be consumed elsewhere, spirituous liquors in less quantity at one time than two gallons, mixed or unmixed with water, sugar, or other ingredients, or beer, ale, or cyder, in less quantity than a quarter of a barrel, or wine in less quantity than one gallon, (sellers of bottled beer, ale, porter, or cyder, excepted, who shall send the same abroad, and not sell any to be consumed in their own houses), shall be deemed to be retailers, and to sell the same by retail within the meaning of the said recited act, and shall be subject and liable to all the regulations in the said act contained; and if not duly licensed, shall be subject to all and singular the penalties and disabilities enacted against persons selling the same by retail without licence, by the said act, or by any act or acts in force in *Ireland*; any thing in the said recited act of the last session of parliament, or in this act, to the contrary notwithstanding.

Who shall be deemed retailers.

IV. And be it further enacted, That, from and after the twenty-ninth day of *September* one thousand eight hundred and six, it shall and may be lawful for any person who shall not have obtained a licence to sell spirituous liquors, wine, beer, ale, and cyder, by retail, for the year next ensuing the said twenty-ninth day of *September* one thousand eight hundred and six, and so in any subsequent year from and after the twenty-ninth day of *September* in such year, it shall and may be lawful for any person who shall not have obtained such licence for the year next ensuing such twenty-ninth day of *September* respectively, under any of the directions and regulations in the said recited act contained, to apply to any two magistrates of the county residing nearest to the habitation of such person, for a certificate that he or she is a proper person for being entrusted with such licence; and if such magistrates shall be of opinion that the person so applying is proper to be so entrusted, then such person shall be required by such magistrates to enter into a bond in the amount, and conditioned as in this act is mentioned, with two such sureties as shall be approved of by such magistrates; and upon such security being entered into and delivered to such magistrates, such magistrates shall thereupon give to the person so applying, a certificate under their hands and seals in manner and form following; that is to say,

After 29th September in any year, persons requiring licences may apply to two magistrates, who shall certify as herein directed.

‘ County of (or, county of the city of  
or, county of the town of as the case may be.)

‘ WE, *A. B.* and *C. D.*, two of his Majesty’s justices of the peace for the said county, being the justices nearest resident to the habitation of *E. F.* of do hereby certify, That the said *E. F.* is a fit and proper person to be entrusted with the sale of spirituous liquors, wine, beer, ale, and cyder, by retail, at in the parish of (or, if the place



a victualling house, inn, or tavern, during the time such licence shall be in force, and shall be constantly provided with strong beer, ale, or porter, and victuals of good and sound quality for sale by retail, and shall supply all travellers who shall require it, with such victuals, and beer, ale, and porter, at reasonable rates; and shall not sell spirituous liquors to be consumed in his or her house or premises on or during a *Sunday*, at any time of the day whatever, nor wine, ale, beer, porter, or cyder, on a *Sunday*, before two of the clock in the afternoon; nor spirituous liquors, wine, beer, ale, porter, or cyder, before sun-rise in the morning of any day, nor after an unseasonable hour any evening, except to travellers; nor to any tradesman, artificer, or labourer, resorting to the house of the person so licensed for the purpose of paying or receiving wages, or of entering into any combination; and shall not knowingly or wilfully entertain any persons assembling for the purpose of entering into any unlawful association or combination therein, nor any person in arms who is not by law qualified to carry the same; and that such person so to be licensed respectively, shall not at any time receive into his or her house, or permit or suffer to be sold therein or thereout, any spirituous liquors which shall not, to the best of his or her knowledge and belief, have fully paid the duties thereon, and which shall not have been duly and legally attended with proper permits to such person from the distillery or stores of a distiller, factor, or other person selling spirits, and being duly licensed thereto according to law.

VII. And be it further enacted, That from and after the passing of this act, no person shall sell any spirituous liquors, wine, beer, ale, or cyder, by retail in *Ireland*, unless such person shall, at the time of selling such spirituous liquors, wine, beer, ale, or cyder, by retail, be licensed so to do either under the said recited act or this act; and if any person shall sell any spirituous liquors, wine, beer, ale, or cyder, by retail, without having a licence in force for that purpose at the time of selling the same, every such person being duly convicted thereof in manner as in the said recited act is directed, shall forfeit and incur the several sums of money, penalties, and forfeitures in the said recited act mentioned and contained with respect to persons selling such spirituous liquors, wine, beer, ale, or cyder, by retail, without being licensed in manner required by the said recited act.

VIII. And be it further enacted, That all bonds and securities entered into by the persons requiring certificates from two justices under this act, shall be from time to time transmitted or delivered by such justices, or one of them, within three months after the same shall have been so entered into, to the respective clerks of the peace, to be by them kept among the records of the county, in such manner as the said clerks of the peace are by the said recited act required to keep the bonds entered into by persons licensed under the said recited act; and every

Persons retail-  
ing without  
licence, shall  
be liable to  
penalties un-  
der recited  
act.

Justices shall  
transmit  
bonds given  
before them  
by parties li-  
censed, to  
clerks of  
peace, who  
shall keep the  
same as under  
45 G. 3. c. 50.  
sect. 30.

every clerk of the peace in *Ireland* shall, upon demand made to him by any justice of peace for the county, or by the commissioners of excise, or commissioners for managing the stamp-duties, or any of them, or by any officer acting under the authority or orders of either of the said commissioners, produce any bond in his custody under the said recited act or this act, so demanded for the inspection of the person demanding the same, under penalty of five pounds *British* currency, to be recovered by civil bill by the person making such demand.

Payments in respect to fairs shall be made to stamp-distributor, and not to collector of excise.

IX. *And whereas by the said recited act it is enacted, That every person having a licence to sell spirituous liquors, wine, beer, ale, or cyder, by retail, and duly authorised by any magistrate to sell such spirituous or other liquors at any fair, shall pay to the collector of excise for the district wherein such fair shall be held, such duty as shall be payable therefore for each fair-day at which such person shall be so authorised to sell such liquors ;* be it enacted, That, from and after the expiration of ten day after the passing of this act, every such duty now payable, or hereafter to be payable, shall be paid and payable to some distributor of stamps in the county in which such fair shall be held, and not to any collector of excise or other person ; and every such payment so made to such distributor shall have the same force, validity, and effect in all respects whatsoever, as the same might or could have under the said recited act, if made to the collector of excise of the district in which such fair shall be ; and such distributor shall certify such payment upon the foot or back of such licence, in such manner as the said collector of excise is by the said recited act authorised and required to do.

Distributor shall make monthly returns of licences granted by him ;

X. *And be it further enacted, That every distributor of stamps, or other officer appointed by the said commissioners of stamps, shall from time to time on the first day of every month, or within three days after, at all such other times as they shall be thereto required by notice signed by any commissioner of excise, or by any commissioner of stamps, transmit to the excise and stamp-offices in Dublin respectively, a true and accurate list of all licences issued by them respectively, under and by virtue of this act in the month preceding, or during such period as shall be required of them, with the date of such licences, the names of the persons licensed, and their sureties, and the places where they shall be licensed to sell, and the amount of the stamp-duty paid on such licences respectively ;* and every distributor shall in like manner transmit to the said excise and stamp-offices, an account of all such sum and sums of money as shall have been received by such distributor in respect of licences by magistrates for selling at fairs ; and if any such distributor or other officer shall refuse or neglect to return such list within three days after the first day of every month, or within ten days after such notice as aforesaid, he shall, for every such offence, forfeit the sum of twenty pounds *British* currency.

and of money received on fair licences.

Penalty on distributor for extortion.

XI. *And be it further enacted, That if any distributor of stamps, or other officer or person appointed by the said commissioners*

sioners of stamps for the purposes of this act, shall demand, take, or receive directly or indirectly by himself, or any other person employed by him or acting on his behalf, any greater fee or fees for doing his duty under this act, or under the said recited act, than is or are allowed unto him by this act or by the said recited act, or shall refuse to fill up or give any licence or certificate required to be given by him for the purpose of carrying this act or the said recited act into execution, such distributor or other person shall forfeit the sum of one hundred pounds *British* currency, to any person who shall sue for the same, and shall be, and he is hereby declared incapable of ever after acting as a distributor of stamps, or officer under the commissioners of stamps.

XII. And be it further enacted, That in case any person licensed to sell spirituous liquors, wine, beer, ale, or cyder, by retail under the said recited act, or this act, shall happen to die during the continuance of the licence granted to such person, it shall and may be lawful for the heir of such person who shall become possessed of the house or place in which such person shall have been licensed so to sell the same, to continue to sell spirituous liquors, wine, beer, ale, or cyder, by retail in such house or place until the expiration of the term for which such licence shall have been granted, in like manner, and upon the like conditions, and under the like restrictions, as the executor or administrator of such person so dying, may do under or by virtue of the said recited act.

Heirs may have the benefit of licences, as well as executors, under 45 G. 3. c. 50. sect. 23.

XIII. And be it further enacted, That the justice or justices by or before whom any conviction shall be had or made of any person for selling spirituous liquors, wine, beer, ale, or cyder, without licence under the said recited act, or this act, shall return such conviction to the clerk of the crown at or before the next ensuing assizes or presenting term which shall happen after twenty clear days from the date of such conviction; and such proceedings shall be thereupon had as are required and directed by the said recited act with respect to convictions returned to the clerk of the crown under the said recited act; and in case there shall be no county-infirmiry in which the parish, town-land, or town, shall be situate, off which the fine mentioned in the said recited act shall be levied in consequence of such conviction, then, and in such case, the money levied for any such fine shall be paid by the treasurer of the said county to such infirmiry or other charitable institution within such county, as the court at such assizes or presenting term shall direct.

Convictions shall be returned to the assizes, &c. next ensuing 20 days after the conviction, and proceeded on as under 45 G. 3. c. 50. sect. 63.

Application of fine, where there is no county-infirmiry.

XIV. And be it declared and enacted, That so much of the said recited act as contains any directions or provisions with respect to licences for the sale of spirituous liquors in the city of *Dublin*, or in the county of the city of *Dublin*, shall be deemed, taken, and construed to extend, and shall extend and relate to licences for selling spirituous liquors, wine, beer, ale, and cyder, by retail only within the said city, and county of the said city, and county of *Dublin* respectively; any thing in the said recited act to the contrary notwithstanding.

Directions in 45 G. 3. c. 50. sect. 64. as to licences in *Dublin*, &c. shall relate to retail-licences only.

XV. And

XV. *And whereas several retailers of spirituous liquors, wine, beer, ale, and cyder, may have claimed, or ought to have been allowed a reduction of the duties paid by them for licences for the year next ensuing the twenty-ninth day of September one thousand eight hundred and four, in respect of the quantities of strong beer or ale, sold by them by retail in the cities of Dublin, Cork, Waterford, or Limerick, during the year ending on the said twenty-ninth day of September one thousand eight hundred and four, which reductions have not been allowed to such retailers; be it enacted, That the commissioners of excise shall make due enquiry into all claims of any such retailers to such deductions, and if such commissioners shall be of opinion, that the quantities of strong beer and ale sold by such retailers during such year, were actually such as to entitle them to such reductions, it shall be lawful for the said commissioners, and they are hereby required, to order the collectors of excise in the said several cities respectively, to pay to such retailers out of any revenue in their hands, a bounty or sum of money equal to the amount of such reductions respectively; all which payments shall be allowed to the said collectors in their accounts.*

Bounties for sale of beer in the year ending 29th September 1804, shall be paid by collectors on order of commissioners of excise.

XVI. *And whereas it is by the said recited act amongst other things enacted, that every person who shall be licensed to sell spirituous or other liquors by retail under the said act, shall, for the purposes therein mentioned, be furnished by the collector in whose district such person shall reside, or by the clerk of the peace, with a printed abstract of the regulations in the said act contained, respecting the conduct or duty of retailers; be it enacted, That, from and after the passing of this act, every such collector or clerk of the peace, who shall on demand thereof refuse, neglect, or omit to furnish such abstract to any such person so licensed, shall, for every such refusal, neglect, or omission, forfeit the sum of twenty pounds: provided always, that no such collector or clerk of the peace, shall be bound to furnish such abstract to the same person more than once.*

Penalty on collector or clerk of peace for not furnishing abstracts required by 45 Geo. 3. c. 50. sect. 69. Recited act and this act shall be construed together.

XVII. *And be it further enacted, That all the powers, provisions, penalties, forfeitures, clauses, matters, and things contained in the said recited act of the last session of parliament, shall extend, and be construed to extend, and shall be applied to the execution of this act, as fully and effectually to all intents and purposes, as if the said powers, provisions, penalties, forfeitures, clauses, matters, and things, were repeated and re-enacted in this act, and that the said recited act and this act, shall be construed together so far as the same are compatible with each other, and so far as the said recited act is not expressly altered or repealed by this act.*

## CAP. LXXI.

*An act to amend several acts for the encouragement of finding and working mines and minerals within Ireland.—[July 3, 1806.]*

**W**HEREAS by an act made in the parliament of Ireland, in the tenth year of the reign of his late majesty King George the First, intituled, An act for the further encouragement of finding

Irish act,  
G. 1.



ing and working mines and minerals within this kingdom, it was amongst other things enacted, that it should be lawful to and for all archbishops, bishops, and other dignitaries and persons ecclesiastical, and to and for all bodies politick and corporate, and other persons in the said act mentioned, to make and grant leases for thirty-one years, of all mines and minerals whatsoever found and discovered, or which might thereafter be found and discovered within their respective manors, glebes, or lands, in such manner as in and by the said act is mentioned and directed; and that persons having such interest as in the said act is mentioned, in lands set in fee farm or otherwise, with an exception of mines and minerals, should have full power and authority to open, dig, and work all mines or minerals which should or might be found in or upon the said lands, and to raise and carry away the ore thereof, or to demise the same for thirty-one years as aforesaid; and it is by the said recited act enacted, that all and every the persons aforesaid, and all and every person and persons to whom the said mines and minerals should be demised as aforesaid, should have free liberty to build all such houses as should be found convenient and useful for working the said mines, and to dig and make turf for the use of the said houses, where the same should happen to be in bogs or mountains, only making such compensation as in the said act is mentioned: and whereas, by an act made in the parliament of Ireland in the fifteenth year of the reign of his late majesty King George the Second, for explaining and amending the said hereinbefore recited act, the said recited act, and the provisions thereof were extended to coal-mines: and whereas it is expedient to enlarge the provisions of the said acts in manner hereinafter mentioned, be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that from and after the passing of this act, it shall and may be lawful to and for all and every person and persons, and for all and every body or bodies politick and corporate, ecclesiastical or civil, in the said recited acts or either of them mentioned, and who by the said recited acts or either of them are empowered to make leases of mines and minerals in manner in the said recited acts mentioned, in like manner to make and grant leases not exceeding the term of thirty-one years, of any quantity of land not exceeding three acres, which shall or may be contiguous to such mines or minerals, wherever such mines or minerals may be situate; and where such mines or minerals shall happen to be situate in bogs or mountains, then to make and grant such leases of any quantity of land not exceeding fifteen acres, which may be contiguous to such mines or minerals, for the convenience and accommodation of the said houses, and of the workmen occupying the same, and for cutting turf and erecting smelting-houses for smelting the ores of the said mines and minerals, and for erecting and making other buildings and works necessary for the more profitable working of any such mines; and that it shall and may be lawful to and for all and every person or persons who under or by virtue of the said recited acts, or either of them, are empowered

Irish act, 15  
G. 3.

Persons and bodies politick, &c. empowered to make leases of mines under recited acts, may grant leases of certain quantities of lands contiguous to mines, for 31 years.

powered to open, dig, and work mines and minerals, and to build houses, as in the said acts is mentioned, to hold, occupy, and enjoy such respective quantities of land for the purposes aforesaid.

Lessors may build on such lands smelting-houses and other buildings for the convenience of working mines.

II. And be it further enacted, That all such lessors and other persons to whom such land shall be demised, or who shall hold or occupy the same under or by virtue of this act and the said recited acts, or either of them, shall have full power and free liberty to erect and make on the land so demised to, or held or occupied by them, smelting-houses, and any other houses, buildings, and works whatsoever, necessary for the more profitable working of any such mines or minerals respectively, and to cut, dig, and make turf on the said land to be employed in the smelting the ores of such mines or minerals, or in any other manner necessary for the erecting of such mines; and that for the more easy working of such mines or minerals, such lessees or other persons shall have full power and free liberty to divert and make use of any such stream or streams of water as shall pass through any part of such land so demised or occupied, and as shall not have been used, occupied or employed by any mill or mill-dam previous to the time when such land shall be so demised or occupied for the purposes in this act mentioned.

Compensation to be made for such land in manner required by first recited act.

III. Provided always, and be it enacted, That all and every person and persons who by virtue of this act shall use or occupy any such land for the purposes in this act mentioned, shall make compensation to such person or persons as shall be entitled to the possession of such lands, in such manner and form as is by the said first recited act required and directed, with respect to lands wherein or whereon any mines and minerals shall be dug for, or any houses shall be built, under or by virtue of the said recited acts, and that all clauses, powers, and provisions in the said recited acts, or either of them contained, with respect to the matters and things in the said acts mentioned, shall extend and be construed to extend and be applied in the execution of this act, as fully and effectually as if such clauses, powers, and provisions, had been repeated and re-enacted in this act.

## CAP. LXXII.

*An act for enabling his Majesty to permit the importation and exportation of certain goods and commodities into, and from the port of Road Harbour, in the island of Tortola.—[July 3, 1806.]*

45 G. 3 c. 57. **W**HEREAS it is expedient that certain articles, goods, and commodities, which are permitted in an act, passed in the forty-fifth year of his present Majesty's reign, intituled, An act to consolidate the several laws now in force for allowing the importation and exportation of certain goods and merchandize into and from certain ports in the *West Indies*, to be imported into the port of Nassau, in the island of New Providence, one of the Bahama Islands, should in like manner be permitted by his Majesty, by and with the advice of his privy council, to be imported into, and exported from

from the port of Road-Harbour, in the island of Tortola, one of the Virgin Islands; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the passing of this act, it shall and may be lawful for his Majesty, by and with the advice of his privy council, to permit the importation into the said port of *Road Harbour*, in the island of *Tortola*, one of the *Virgin Islands*, and the exportation from thence into this kingdom, of all such articles, goods, and commodities, as are permitted as aforesaid to be imported into the port of *Nassau*, in the island of *New Providence*, one of the *Bahama Islands*, and to be exported from thence to this kingdom, in the same manner, on the same duties and drawbacks, and subject to the same rules, regulations, restrictions, penalties, and forfeitures, as are provided in the said act, respecting importation into, and exportation from, the port of *Nassau*, and further subject to such rules, regulations, conditions, and restrictions, as shall from time to time be directed by his Majesty, by and with the advice aforesaid.

His Majesty may permit the importation into Road Harbour and exportation from thence, of such articles as are permitted to be imported the port of Nassau.

II. And be it further enacted, That it shall be lawful for his Majesty, by and with the advice of his privy council, to permit the importation into the port of *Road Harbour*, in the said island of *Tortola*, and exportation from thence, without payment of any duty of customs, of all sugar whatsoever, under and subject to such rules, regulations, and restrictions, as may from time to time be directed by his Majesty, by such advice as aforesaid; and all sugar imported into the united kingdom of *Great Britain and Ireland*, from the said island of *Tortola*, other than and except such sugar as shall actually be of the growth and produce of the *British Virgin Islands*, and exported as such under the certificates of the collector and comptroller of the customs of the said island, which certificate shall be given in such form as shall be directed by his Majesty, by and with the advice of his privy council, and shall not be given in any one year for any greater quantity than five millions eight hundred and eighty thousand pounds weight, shall be deemed and taken to be foreign sugar, and be imported into the United Kingdom as such, and subject to all rules, regulations, and restrictions relating thereto.

His Majesty may also permit the importation into, and exportation from Road Harbour of all sugar, without payment of the duty of customs, &c.

### CAP. LXXIII.

*An act for granting rates of postage on the conveyance of letters and packets to and from Gibraltar and the island of Malta.*—[July 3, 1806.]

**W**HEREAS it is expedient, for the improvement of commerce and correspondence, and for the more speedy conveyance of letters and packets between the united kingdom of Great Britain and Ireland, and the town and fortress of Gibraltar, and the island of Malta, to establish one or more packet-boats between the port of Falmouth

For the conveyance of letters by packet-boats from or to Falmouth, or other place, to or from Gibraltar (besides the other rates now payable) there shall be paid the following rates.

mouth, in the county of Cornwall, or such other port in the United Kingdom as his Majesty's post-master general for the time being, shall appoint, and the town and fortress of Gibraltar, and the island of Malta; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That it shall be lawful for his Majesty's post-master general and his deputy and deputies by him thereunto sufficiently authorised for the use of his Majesty, his heirs and successors, at any time after the passing of this act, to demand, have, receive, and take for the port and conveyance of all and every the letters and packets that shall be carried or conveyed by packet-boats from or to the port of *Falmouth* aforesaid, or from or to any other convenient port in the united kingdom of *Great Britain* and *Ireland* to or from the town and fortress of *Gibraltar* (over and above all other rates payable for conveyance of such letters and packets within the said United Kingdom), a packet-postage according to the rates and sums in sterling money hereinafter mentioned, the same being rated either by the letter or by the ounce; that is to say,

For every single letter, one shilling and nine-pence:

For every double letter, three shillings and sixpence:

For every treble letter, five shillings and three-pence:

And for every ounce, seven shillings; and so in proportion for every packet of greater weight than an ounce:

Rates for letters conveyed in like manner to or from Malta.

And for the port and conveyance of all letters and packets that shall be carried or conveyed by packet-boats from on to the said port of *Falmouth*, or from or to any other convenient port in the said United Kingdom to or from the said island of *Malta* (over and above all other rates payable for conveyance of such letters and packets within the said United Kingdom), a packet-postage according to the rates and sums in sterling money hereinafter mentioned, the same being rated either by the letter or by the ounce; that is to say,

For every single letter, two shillings and one penny:

For every double letter, four shillings and two-pence:

For every treble letter, six shillings and three-pence:

And for every ounce, eight shillings and four-pence; and so in proportion for every packet of greater weight than an ounce:

Rates for letters conveyed only between Gibraltar and Malta.

And for the port and conveyance of every single letter (not first conveyed by packet-boats from the said United Kingdom) sent from or to the said town and fortress, to or from the said island of *Malta*, the sum of sixpence:

For every double letter, one shilling:

For every treble letter, one shilling and sixpence:

And for every ounce, two shillings; and so in proportion for every packet of greater weight than an ounce.

Acts relating to the post-office to

II. And be it further enacted, That, from and after the establishment of packet-boats for the purposes aforesaid, all and every

every the clauses, provisions, powers, privileges, advantages, disabilities, penalties, and methods for recovery of the same, and all other matters and things contained in any act or acts of parliament relating to the post-office, shall extend and be deemed and construed to extend to the said town and fortress of *Gibraltar* and the said island of *Malta*, and to each and every of them, and to all his Majesty's subjects therein respectively, as fully and effectually in every respect, as if the same and his Majesty's subjects therein, were expressly included in such acts, or in any of them.

III. And be it further enacted, That the monies to arise by the rates and duties aforesaid, except the monies which shall be necessary to defray such expences as shall be incurred in the management and collection of the same, shall be paid into the receipt of the exchequer at *Westminster*, and carried to and made part of the consolidated fund of *Great Britain*.

IV. And be it further enacted, That if any person or persons shall at any time or times be sued, molested, or prosecuted for any thing by him, her, or them done or executed in pursuance of this act, or of any clause, matter, or thing herein contained, such person and persons shall and may plead the general issue, and give the special matter in evidence for his, her, or their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have treble costs awarded to him, her, or them, against such plaintiff or plaintiffs.

#### CAP. LXXIV.

*An act for permitting Prussian yarn to be imported in foreign ships, on payment of the like duties as if imported in British ships.—*  
[July 3, 1806.]

FOR better carrying on the trade of this kingdom during the continuance of hostilities, be it 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 *Prussian yarn* imported into the United Kingdom since the fourth day of *April* one thousand eight hundred and six, or which shall be imported after the passing of this act, in any foreign ship or vessel, under and by virtue of an act passed in the forty-third year of his present Majesty's reign, intituled, *An act to permit, during the continuance of hostilities, and until six months after the ratification of a definitive treaty of peace, the importation into Great Britain and Ireland in neutral vessels, from states in amity with his Majesty, of certain goods, wares, and merchandize, and to empower his Majesty by order in council to prohibit the exportation of copper, and to permit the importation in neutral vessels from states not in amity with his Majesty, of certain goods, wares, and merchandize*, shall be subject and liable to the same duties of customs, and to the same rules, regulations, and restrictions, and none other, that such yarn would be subject and liable to, if *Prussian yarn* imported since April 4, 1806. in any foreign vessel under 43 G. 3. c. 153. to be subject to the same duties as if imported in British vessels.

if imported in a *British* ship or vessel, owned and navigated according to law; any thing in the said act to the contrary notwithstanding.

## CAP. LXXV.

*An act for the better regulation of the office of receiver-general of the duties of excise in England.*—[July 3, 1806.]

**W**HEREAS it is expedient that regulations should be established by law in the office of the receiver-general of the excise, that all monies, bills, notes, and drafts received on the account of the revenue under the management of the commissioners of excise, should be lodged in the bank of England, previous to its being taken from thence to the Exchequer; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the fifth day of *July* one thousand eight hundred and six, all monies, bills, notes, and drafts received by, or coming to the hands of the receiver-general of the excise, on account of the revenue of excise in *Great Britain* (except as is hereinafter excepted) shall be paid by him into the hands of the governor and company of the bank of *England*, (that is to say) such monies, notes, and drafts, either on the same day or the day after the same shall be received, and such bills on the day on which the same, having been first duly accepted, shall have been indorsed by the commissioners of excise, for which monies, bills, notes, and drafts, the entry in the book hereinafter mentioned shall be a sufficient discharge; and all such monies, bills, notes, and drafts, so to be paid to the governor and company of the bank of *England*, shall be placed to an account to be raised in the books of the said governor and company, and to be intituled *The account of the publick monies of the receiver-general of the excise*, inserting the name of such receiver-general for the time being.

Monies received by receiver-general of the excise, shall be paid by him into the Bank.

Money for ordinary payments may be retained.

II. Provided nevertheless, and be it further enacted, That it shall be lawful for such receiver-general to retain and keep in his own hands, for the payment of casual, and ordinary, and daily demands, out of the monies so received by him as such receiver-general, such sum not exceeding thirty thousand pounds at the close of each day, unless any further sum shall be directed to be retained by the said commissioners, not exceeding fifty thousand pounds over and above the said thirty thousand pounds, or unless with the permission in writing of any three or more of the lords commissioners of his Majesty's treasury.

Bank to keep an account to be returned to the excise-officer for inspection.

III. And be it further enacted, That the governor and company of the bank of *England*, or some person duly authorised in that behalf, shall daily upon receiving any money, bills, notes, or drafts from such receiver-general of the excise, make an entry of the money, bills, notes and drafts so received, in a book to be provided by the governor and company of the bank of *England*, with the approbation of the lords commissioners of

of his Majesty's treasury, and sent for that purpose by such receiver-general; which book shall be forthwith re-delivered to the persons making the payments for the excise-office, and inspected daily after its return by the comptroller of the cash of the excise, or his clerk, such clerk being first duly authorised by him, for whose conduct he shall be answerable; who shall compare the same with the book kept by such comptroller, for the purpose of seeing that the receiver-general constantly pays into the Bank all the money, bills, notes and drafts which he ought to do under the provisions of this act; and any default which such comptroller, or his clerk duly authorised as aforesaid, may discover in that behalf, shall be immediately reported to the commissioners of excise.

IV. And be it further enacted, That the monies placed to the account of the receiver-general as aforesaid in the bank of *England*, shall be paid into the Exchequer from time to time as by law is directed, in manner following; (that is to say), the receiver-general or his clerk duly authorised by him for that purpose, for whose conduct therein he shall be answerable, shall make an order upon the governor and company of the bank of *England* (which order shall be countersigned by the comptroller of the cash of the excise) to write off from his account the sum desired, and the said governor and company, or some person duly authorised on their behalf, shall thereupon write off such sum, and deliver a note, drawn and cancelled in such manner and form as shall be approved by the lords commissioners of his Majesty's treasury, for the amount to the receiver-general or his clerk, who shall pay the same into the Exchequer, and the bank clerks attending there shall receive it as so much cash; and it shall not be lawful for the governor and company of the bank of *England* to pay or transfer any part of the money so deposited and placed to the account of such receiver-general, from such account, otherwise than into the Exchequer, in manner aforesaid, or to deliver any note or notes, bill or bills of exchange, save and except to the solicitor of the excise or his clerk, upon his application for the same, together with the receiver-general or his clerk, and the comptroller of the cash or his clerk, for the sole purpose of taking out an extent for the security of the money for which such bill of exchange, or draft shall have been given; in which case the board of excise shall be immediately acquainted therewith, if sitting, by such solicitor, receiver-general, and comptroller of cash, or if not sitting at the time of their assembling; and such delivery shall be entered by the Bank in the book to be kept as is herein directed.

V. Provided also, and be it further enacted, That nothing herein contained shall extend to require certain monies received by such receiver-general, of the description hereinafter mentioned, to be paid into the bank of *England*, (that is to say) money arising by deductions on account of the civil-list tax, and one shilling tax on salaries, or on account of the charity fund

Money carried to the Exchequer to be wrote off at the Bank, &c.

monies not to be sent to the Bank, but to be received and accounted for as before.

for superannuated officers, or money received from the roasting of coffee, or arising from the sale of goods for which the duties shall not have been paid, or of condemned seizures, but such monies shall continue to be received, accounted for, and applied as they were before the passing of this act.

On the death or removal of the receiver-general, the balance to vest in his successor.

VI. And be it further enacted, That upon the death, resignation, or removal of the present and of every other receiver-general of the excise hereafter to be appointed, the balance of cash for which he shall at that time have credit on his account as such receiver-general with the governor and company of the bank of *England*, shall, as soon as a successor shall be appointed to the said office, actually vest in such successor in trust for the service of the excise, and be forthwith transferred, carried over, and placed to the account of such successor, to be applied to the said service in pursuance of the like orders as aforesaid.

Receiver-general to keep account.

VII. And be it further enacted, That from and after the fifth day of *July* one thousand eight hundred and six, the receiver-general of the excise for the time being, shall keep the account with the Bank of all monies issued on his account for the service of the excise; and the said receiver-general, observing the rules and regulations hereby prescribed, shall not be answerable for any money which he shall have so paid or caused to be paid into the bank of *England*; and the governor and company of the bank of *England* shall be answerable for all the monies, bills, notes, and drafts, which shall be actually received by them from and on account of such receiver-general as aforesaid; except such bills as may have been returned in manner aforesaid.

Forging instruments declared felony without benefit of clergy.

VIII. And be it further enacted, That if any person or persons shall knowingly and wilfully forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in forging or counterfeiting the name or hand-writing of the receiver-general of the excise for the time being, or of the comptroller of the cash of the excise, or the person or persons duly authorised as aforesaid, to any draft, instrument, or writing whatsoever, for or in order to the receiving or obtaining any of the money in the hands or custody of the governor and company of the bank of *England*, on account of the receiver-general of the excise, or shall forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in the forging or counterfeiting any draft, instrument, or writing in form of a draft made by such receiver-general, or the person or persons authorised as aforesaid, or shall utter or publish any such, knowing the same to be forged or counterfeited, with an intention to defraud any person whomsoever; every such person or persons so offending, being thereof lawfully convicted, shall be and is and are hereby declared and adjudged to be guilty of felony, and shall suffer death as in cases of felony without benefit of clergy.

IX. And



IX. And be it further enacted, That this act may be altered, varied, or repealed by any act to be made in this present session of parliament. Act may be altered this session.

## CAP. LXXVI.

*An act for the better regulation of the office of receiver-general of the stamp-duties in England.—[July 3, 1806.]*

**W**HEREAS it is expedient that regulations should be established by law, for depositing all the monies, bills, and drafts, received on account of the revenue under the management of the commissioners of stamps, except as hereinafter is mentioned, in the bank of England, until the same shall be paid into the Exchequer, as now required by law; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the fifth day of July one thousand eight hundred and six, all sums of money, bills, drafts, and notes, which shall be received by the receiver-general of the duties under the management of the commissioners of stamps, shall be paid by him into the hands of the governor and company of the bank of England; that is to say, the money and notes, and such of the bills and drafts as shall be already accepted, or not require acceptance, on the day after the same shall be received, and such of the bills and drafts as shall require acceptance, and not be already accepted when received, on the day after the same shall be accepted, and all such monies, bills, drafts, and notes, shall be placed to an account to be raised in the books of the said governor and company, and to be entitled, "The account of the publick monies of the receiver-general of the stamp-duties," inserting the name of such receiver-general for the time being. Monies received by the receiver-general of stamps shall be paid by him into the Bank, on the day after the receipt thereof, &c.

II. Provided nevertheless, and be it further enacted, That it shall be lawful for the said receiver-general from time to time to retain in his hands, out of the monies received by him as such receiver-general, such sums of money not exceeding the sum of one thousand pounds in each week, unless any larger sum shall be allowed in writing by any three or more of the lords commissioners of his Majesty's treasury, as the commissioners of stamps shall from time to time direct, for the payment of casual and ordinary charges and expences payable out of the revenue under the management of the commissioners of stamps. Receiver-general may retain a sum for ordinary payments, under direction of the commissioners.

III. And be it further enacted, That the governor and company of the bank of England, or some person duly authorised by them in that behalf, shall daily upon receiving any money, bills, drafts, or notes, from the receiver-general of stamps, make an entry of the money, bills, drafts, and notes, so received, in a book to be provided for that purpose, which book shall be forthwith returned to the stamp-office, and inspected daily after its return by the comptroller and accountant-general, Bank to enter daily money, bills, &c. in a book to be returned to the stamp-office for inspection by comptroller.

or deputy comptroller and accountant-general of the stamp-duties, who shall compare the same with the books kept by him, for the purpose of seeing that the receiver-general constantly pays into the Bank all the money, bills, drafts, and notes, which he ought to do under the provisions of this act; and any default which such comptroller and accountant-general, or deputy comptroller and accountant-general, may discover in that behalf, shall be immediately reported to the commissioners of stamps, who shall report the same, unless the same shall appear to them to have happened by mistake or inadvertence, to the lords commissioners of the treasury.

Mode of making weekly payments to the Exchequer of money received for stamp-duties.

IV. And be it further enacted, That the weekly payments into the Exchequer pursuant to law, of the monies arising from the duties under the management of the commissioners of stamps, shall be made in manner following; (that is to say), the said receiver-general, or one of his clerks, to be deputed and authorised by him for that purpose, shall make an order upon the governor and company of the bank of *England* to write off from his account the sum desired, which order shall be countersigned in such manner as the lords of the treasury shall direct, and the said governor and company, or some person duly authorised in that behalf, shall upon receipt of such order write off the sum therein mentioned accordingly, and deliver a note for the amount (which for greater security shall be cancelled) to the bearer of such order, who shall pay the same into the Exchequer, and the bank clerks attending there to receive monies paid into the Exchequer shall receive such note as so much cash.

Receiver-general may draw on the Bank for such sum as the commissioners shall direct for the payment of salaries, &c. in case the money retained be insufficient.

V. And be it further enacted, That for the payment of salaries, incidents, and other charges and expences, payable out of the revenue under the management of the commissioners of stamps, (and which the money to be retained by the said receiver-general as before directed may be insufficient to pay) it shall be lawful for the said receiver-general, or one of his clerks, to be deputed and authorised by him for that purpose, to draw out of the bank of *England*, as occasion may require, such sum or sums of money, as the commissioners of stamps shall from time to time allow and direct in that behalf; and that every draft or order on the bank for money for any of the last mentioned purposes, shall be countersigned in such manner as the lords commissioners of his Majesty's treasury shall direct, and shall specify the head of service for which the same shall be issued; and the said receiver-general shall from time to time account for the monies so to be drawn by him or his clerk out of the Bank, as well as for the monies so to be retained by him as aforesaid, and for the application thereof respectively, in such manner as the commissioners of stamps, with the approbation of the lords commissioners of his Majesty's treasury, shall direct.

Drafts drawn pursuant to this act suffi-

VI. And be it further enacted, That all drafts drawn pursuant to any of the directions of this act but not otherwise, shall

shall be sufficient authority to the bank of *England* to pay the amount thereof to the persons mentioned in such drafts or to the bearer of them.

cient authority to the Bank.

VII. And be it further enacted, That upon the death, resignation, or removal of the present and of every other receiver-general of stamp-duties hereafter to be appointed, the balance of cash for which he shall at that time have credit on his account as receiver-general with the governor and company of the bank of *England*, shall, as soon as a successor shall be appointed to the said office, actually vest in such successor in trust for the service of the publick, and be forthwith transferred, carried over, and placed to the account of such successor, to be applied to the said service in pursuance of the like drafts and orders as aforesaid; and the receiver-general for the time being shall and he is hereby directed and required to issue his drafts and orders as aforesaid, for all unsatisfied charges and demands payable out of the aforesaid revenue, although the same shall have accrued in the time of any former receiver-general.

On the death or removal of the receiver-general the balance in the Bank to vest in his successor.

VIII. And be it further enacted, That, from and after four-teen days after the passing of this act, the receiver-general of the stamp-duties for the time being, shall keep the account with the Bank of all monies issued by and paid to the Bank on his account for the service of the publick; and the said receiver-general, observing the rules and regulations hereby prescribed, shall not be answerable for any money, bills, drafts, or notes, which he shall have so paid into the bank of *England*; and the governor and company of the bank of *England* shall be answerable for all the monies, bills, drafts, or notes, which shall be actually received by them as aforesaid from the receiver-general of the stamp-duties.

Receiver-general to keep account with the Bank.

IX. And be it further enacted, That if any person or persons shall knowingly and wilfully forge or counterfeit or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in forging or counterfeiting the name or hand-writing of the receiver-general of the stamp-duties for the time being, or of his clerk, or of either of the commissioners of stamps, to any draft, instrument, or writing whatsoever, for or in order to the receiving or obtaining any of the money in the hands or custody of the governor and company of the bank of *England*, on account of the receiver-general of the stamp-duties, or shall forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in the forging or counterfeiting any draft, instrument, or writing in form of a draft, made by such receiver-general or his clerk, or shall utter or publish any such, knowing the same to be forged or counterfeited, with an intention to defraud any person whomsoever, every such person or persons so offending, being thereof lawfully convicted, shall be and is and are hereby declared and adjudged to be guilty of felony, and shall suffer death as a felon without benefit of clergy.

Forging instruments declared felony without benefit of clergy.

X. And

Act may be altered this session.

X. And be it further enacted, That this act may be altered, varied, or repealed, by any act to be made in this present session of parliament.

### CAP. LXXVII.

An act for continuing the encouragement of persons making discoveries for finding the longitude at sea, or other useful discoveries and improvements in navigation, and for making experiments relating thereto; and for discharging certain debts incurred by the commissioners of the longitude in carrying the acts relating thereto into execution.—[July 3, 1806.]

Act 43 Geo. 3. c. 118. recited. Commissioners of longitude may certify the amount of the debts incurred under the recited act, and the names of the persons to whom due, to the commissioners of the navy, who shall make out bills on the treasurer for payment. Commissioners may certify discoveries likely to be useful in the improvement of navigation, and certify such rewards as they think reasonable to be paid the persons entitled thereto. Debts and rewards under this act not to exceed 10,000*l.* Rewards how to be certified. Certificates not liable to stamp-duties.

### CAP. LXXVIII.

*An act for granting to his Majesty an additional duty on the amount of the duties under the management of the commissioners for the affairs of taxes therein mentioned.*—[July 3, 1806.]

Most gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects the commons of the United Kingdom, in parliament assembled, towards raising the necessary supplies to defray the expences of the just and necessary war in which your Majesty is engaged, have freely and voluntarily resolved to give and grant to your Majesty the duty hereinafter mentioned, and do therefore most humbly beseech your Majesty that it may be enacted; and be it 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 there shall be assessed, levied, collected, and paid unto and for the use of his Majesty, his heirs and successors, throughout *Great Britain*, upon every assessment made or to be made after the fifth day of *April*, one thousand eight hundred and six, under or by virtue of an act, passed in the forty-third year of the reign of his present Majesty, intituled, *An act for repealing the several duties under the management of the commissioners for the affairs of taxes, and granting new duties in lieu thereof; for granting new duties in certain cases therein mentioned; for repealing the duties of excise on licences, and on carriages constructed by coachmakers, and granting new duties thereon, under the management of the said commissioners for the affairs of taxes; and also new duties on persons selling carriages by auction, or on commission; and under or by virtue of an act, made in the last session of parliament, intituled, An act* for

An additional duty of 10*l.* per cent to be paid on assessments made under  
43 Geo. 3. c. 161. and  
45 Geo. 3. c. 13.

for granting to his Majesty additional duties in Great Britain on horses used in riding, or for drawing certain carriages; and for consolidating the said additional duties with the present duties thereon; an additional rate or duty after the rate of ten pounds per centum upon such assessments.

II. And be it further enacted, That the commissioners authorised or appointed, or who shall be authorised or appointed to put in execution the said several acts before mentioned; on the amount of which the said additional rate or duty is hereby imposed, shall be commissioners for executing this present act; and that the several receivers-general appointed or who shall be appointed to receive the rates and duties to be assessed and collected under or by virtue of the said acts shall, without any new commission or commissions, or any further security to be had, obtained, or given, be receivers-general of the said additional rate or duty hereby imposed within their respective districts or collections; and that the several surveyors, inspectors, assessors, and collectors respectively appointed or to be appointed to put in execution the said acts before-mentioned, or any of them, shall be surveyors, inspectors, assessors, and collectors, to put in execution this present act according to the respective powers and authorities given to them by the said acts; and the said commissioners, receivers-general, and other the persons aforesaid, being duly qualified to act in the execution of the said acts before mentioned relative to the said former rates or duties, shall, and they are hereby respectively empowered and required to do all things necessary for putting this act in execution with relation to the said additional rate or duty hereby imposed, in the like and in as full and ample a manner as they or any of them are or is authorised to put in execution, the said former acts relative to the said rates and duties, or any matters or things therein respectively contained.

Commissioners and other officers under recited acts to put this act in execution.

III. And be it further enacted, That, from and after the said fifth day of *April* one thousand eight hundred and six; the said additional rate or duty hereby imposed shall be paid quarterly in each year, on the same days and times on which the rates and duties assessed under the said acts shall be payable, and upon every assessment to be made after the said fifth day of *April* one thousand eight hundred and six, under or by virtue of the said acts, the clerks to the respective commissioners, and in their default, the respective surveyors and inspectors appointed or to be appointed in pursuance of the said acts before mentioned, or any of them, shall ascertain the amount of the said additional rate or duty hereby imposed; which said additional rate or duty so computed shall be added to the amount of the former assessed rates and duties, and shall be collected, raised, levied, and received, under the rules, regulations, and directions prescribed by the said former acts, subject nevertheless to such proportionable increase or abatement in the amount thereof, as shall be necessary in case the said former rates or duties so assessed shall be increased

Duties to be payable as the former duties.

creased or diminished by any surcharge thereupon or appeal therefrom in pursuance of the said acts: provided always, that in the computation of the duty granted by this act no rate of duty shall be charged of a lower denomination than one fourth of a penny.

Powers of acts relative to former duties to extend to this act.

IV. And be it further enacted, That the additional rate or duty by this act imposed shall and may be respectively ascertained, managed, collected, paid, recovered, paid over, and accounted for, under such penalties, forfeitures, and disabilities, and according to such general rules, methods, and directions, by which all the former rates and duties on the amount of which the said additional rate or duty is by this act imposed, or according to such special rules, methods, and directions, by which such of the former rates and duties upon the amount of which the said additional rate or duty may be chargeable by virtue of this act were or might be ascertained, managed, collected, paid, recovered, paid over, and accounted for, (except as far as any of the said rules, methods, and directions are expressly varied by this act); and all and every the powers, authorities, rules, directions, penalties, forfeitures, clauses, matters, and things, contained in any act or acts of parliament relative to the said former rates and duties, or any of them, now in force and not hereby otherwise provided for the computing, surcharging, recovering, paying, and accounting for the said rates and duties by the said acts granted, as far as the same are applicable to the additional rate or duty by this act imposed, and not repugnant to the particular directions of this act, shall be in full force, and be duly observed, practised, and put in execution throughout *Great Britain*, for computing, surcharging, recovering, paying, and accounting for the additional rate and duty by this act granted, as fully and effectually to all intents and purposes as if the same or the like powers, authorities, rules, directions, penalties, forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in this present act.

Money to be carried to the consolidated fund.

V. And be it further enacted, That all the monies arising by the said rate and duty hereby granted (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the publick revenues; and the said money so paid into the said receipt shall be carried to and made part of the consolidated fund of *Great Britain*.

Separate account of the duty to be kept, &c.

VI. Provided always, and be it further enacted, That the commissioners of his Majesty's treasury now or for the time being, or any three or more of them, or the lord high-treasurer for the time being, shall for the period of ten years from the commencement of this act, cause a separate and distinct account of the duties granted by this act to be prepared and annually laid before parliament, pursuant to an act passed in the forty-second year of the reign of his present Majesty, intituled, *An act for directing certain publick accounts to be laid annually before parliament, and for discontinuing*

*tinuing certain other forms of account now in use; and the monies arising from the said duties shall be deemed a permanent increase to the publick revenue of Great Britain, for the purpose of defraying any increased charge occasioned by any loan made or stock created by authority of any act of parliament passed or to be passed in the present session of parliament.*

## CAP. LXXIX.

An act to confirm an agreement entered into between the commissioners of his Majesty's treasury, and the most noble Augustus Henry duke of Grafton, in pursuance of an act of the forty-third year of his present Majesty.—[July 3, 1806.]

Letters-patent 24 Car. 2. granting prisage and butlerage of wines recited. Commissioners of publick accounts, and select committee of finance, recommend the prisage and butlerage of wines to be re-vested in the crown. Act 43 Geo. 3. c. 156. recited. The Treasury by indenture dated March 16, 1806, contract with the duke of Grafton for the purchase of the prisage and butlerage of wine granted by the recited letters patent for the payment of an annuity of six thousand eight hundred and seventy pounds. The contract for the purchase of the prisage and butlerage of wine confirmed, and the annuity of six thousand eight hundred and seventy pounds shall be paid out of the consolidated fund quarterly. Treasury to direct the auditor of the Exchequer to pass debentures for payment of the annuity. Warrant for payment of annuity not to be revocable. Treasury and all officers of the Exchequer required to do every thing, without fee, necessary to render the payments effectual. Acquittances of the duke of Grafton to be a sufficient discharge for payment of the annuity, &c. Provision in case the duke of Grafton shall be desirous after the year 1814 that the annuity be funded by the treasury. Provision in case the duke of Grafton shall be desirous of having a part of the annuity not exceeding one-third funded, before the expiration of the year 1814. Treasury may at any time fund or redeem the annuity. When investment is made, annuity to cease.

## CAP. LXXX.

*An act to provide for the more effectual examination of accounts of the expenditure of the publick money in the West Indies, and for the better discovery of frauds and abuses therein.*—[July 3, 1806.]

**WHEREAS** by an act passed in the forty-first year of his present Majesty's reign, intituled, An act to authorise his <sup>41 G. 3. c. 22.</sup> Majesty to appoint commissioners for the more effectual examination of accounts of publick expenditure for his Majesty's forces in the West Indies, during the present war, divers provisions were made for the more speedy and effectual examination of the said accounts during the then existing war: and whereas it was by the said act provided, amongst other things, that nothing therein contained should prevent the commissioners for auditing publick accounts, appointed under an act, passed in the twenty-fifth year of his present Majesty's reign, intituled, An act for better examining and auditing the publick accounts of this kingdom, from investigating or passing or making up any of the said accounts of expenditure in the West Indies, but that on the contrary, the commissioners to be appointed under the said first-mentioned act should act in aid only of the said commissioners for auditing publick accounts: and whereas it is expedient that some further

*further and more effectual provision should be made for the more speedy and effectual examination of the said accounts of expenditure in the West Indies, and also for discovering and preventing abuses in the several departments concerned therein; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act, the several powers and authorities by the said recited act of the forty-first year of his Majesty's reign, given to or vested in the commissioners appointed under the same act, shall cease, determine, and be no longer executed.*

Powers given by act 41 G. 3. c. 22 to cease.

His Majesty may appoint commissioners for enquiring into the abuses, and examining the accounts of persons, concerned in the expenditure of the public money in the West Indies, and on the continent of South America.

II. And be it further enacted, That from and after the passing of this act, it shall and may be lawful for his Majesty to appoint five commissioners under the great seal of *Great Britain*, for enquiring into all frauds and abuses that have been at any time since the first day of *January* one thousand seven hundred and ninety-three, or that may hereafter during the continuance of the present war, and until the expiration of twelve calendar months after the ratification of a definitive treaty of peace with all the powers with whom his Majesty is at present at war, or may hereafter be engaged in war during the continuance of the present war with *France*, be committed by any persons whatever concerned in the management or custody of the publick stores or provisions, or in supplying or furnishing, advancing, applying, or expending any money, bills, provisions, stores, or other articles, for the publick service, or in negotiating bills, or in contracting for the hire, or in hiring or letting of any vessels for the said service, or in any other way whatever concerned in the expenditure of publick money in any of the islands in the *West Indies* or on the continent of *South America*, and for examining the publick accounts of all commissaries, deputy commissaries, deputy paymasters, and all other officers and servants in the military and civil branches of the army, or of ordinance or engineer departments, and of all other persons whatever, who have been or shall or may be concerned in the expenditure of the publick monies, or in supplying or furnishing, advancing, applying, or expending, any money, bills, provisions, stores, or other articles for the publick service, or in negotiating bills, or in the contracting for the hire, or in hiring or letting of vessels for the said service, or who have had or shall or may have the management or custody, receipt or issue, of any part of the publick stores or provisions in any of the islands in the *West Indies* or on the continent of *South America*, from the said first day of *January* one thousand seven hundred and ninety-three, until the expiration of twelve calendar months from the ratification of a definitive treaty of peace as aforesaid.

Treasury may appoint officers and clerks to assist

III. And be it further enacted, That the lords commissioners of the treasury of *Great Britain*, or any three or more of them, may appoint such secretary or secretaries, officers and clerks, and



and other persons, to aid and assist such commissioners to be appointed as aforesaid under this act, as may from time to time be necessary, and may allow them such salaries as shall be proper, and also reasonable sums for incidental charges, the same to be paid out of the consolidated fund of *Great Britain*, and to be issued clear of all deductions.

IV. And be it further enacted, That there shall be paid, from and out of the consolidated fund of *Great Britain*, to such one of the said commissioners who shall be first named in the said commission, an annual salary not exceeding one thousand five hundred pounds, and to each of the other commissioners, an annual salary not exceeding one thousand pounds; and that when any of the said commissioners shall be sent out to the *West Indies* or to the continent of *South America*, in manner hereinafter mentioned, such additional salary may be allowed and paid out of the said fund to such commissioner or commissioners so to be sent out, as the said lords commissioners of his Majesty's treasury, or any three or more of them, may think fit, so as that the additional salary payable to every such commissioner so sent out, shall not exceed the sum of five hundred pounds.

V. And be it further enacted, That the commissioners to be appointed under the authority of this act, or any two or more of them, shall be and they are hereby invested with such and the same powers and authorities, and shall perform the same duties (except as herein-after excepted), and be liable to the same controul, regulations, and directions, in every respect, in relation to the examination of all accounts hereby directed to be examined by them, and shall have the same power of examining upon oath, or otherwise, any person or persons touching the receipt and expenditure of money forming the charge and discharge of any such account, and touching all other matters and things necessary for the due execution of the powers vested in the said commissioners by this act, as the commissioners appointed by virtue of the said recited act of the twenty-fifth year of his present Majesty, for auditing the publick accounts, are now under the said last-mentioned act, or by any other law or any usage or custom invested with, or are subject and liable to, in relation to the examination of any of the publick accounts of *Great Britain*; and the examination of any such accounts as are herein-before directed to be examined by the commissioners to be appointed under this act, or any two or more of them; and all matters and things ordered, directed, or done by them in relation thereto or to any accountants, sub-accountants, or other person or persons concerned therein, or examined touching the same, in pursuance of this act, shall be as valid and effectual in all respects, and to all intents and purposes, as if the said accounts had been examined, and the said acts, matters, and things, done by the commissioners appointed under the said recited act of the twenty-fifth year aforesaid.

VI. And, to the intent that the objects of this act may be

more

Commissioners, with consent of Treasury, to select some of their number to go to the West Indies or the continent of America, who shall be vested with the same powers as the other commissioners, with certain exceptions.

more speedily and effectually, carried into execution; be it further enacted, That it shall be lawful for the said commissioners, with the consent and approbation of the lords commissioners of his Majesty's treasury, or any three or more of them, from time to time to select and authorise two or more of their number, to proceed to the *West Indies*, or to the continent of *South America*, there to enquire into the frauds and abuses, and to examine into the accounts and expenditure, and other matters and things hereinbefore mentioned; and such commissioners, so selected and authorised, shall have full power and authority to execute, either separately or conjointly with the persons hereinafter named, or any of them, all the powers, authorities, and duties hereinbefore specified with respect to the commissioners to be appointed under this act, except as hereinafter excepted: provided always, that notwithstanding any such selection, and absence from *England* in consequence thereof, of any one or more commissioner or commissioners, the remaining commissioner or commissioners shall and may proceed in the execution of this act as if such selection had not been made.

Governors and other officers empowered to act with the selected commissioners in the colonies.

VII. Provided always, and be it enacted, That the governor and lieutenant-governor, or person acting as governor, of each and every of his Majesty's colonies and settlements in the *West Indies* or *South America*, and the commander in chief, or commanding officer for the time being, in each of the said colonies and settlements respectively, present in any such colony or settlement, shall have power to act with and assist the commissioners so selected and authorised in the execution of their office, and of the powers and authorities by this act given, in the several colonies or settlements respectively, as fully as if they had been by name included in the original commission to be issued by virtue of this act: provided also, that nothing herein contained shall extend to authorise such commissioners, so selected and authorised, or the persons so assisting and acting with them in the execution of their said duties, to grant any such certificate of allowance as is herein mentioned; but such selected and authorised commissioners and persons as last aforesaid, shall, and they are hereby required, to report and transmit a correct and accurate statement, under their hands and seals, of such preparatory inquiries, investigations, and examinations, as shall be had by them, together with the evidence relating thereto, to the board of commissioners in *England*, acting by virtue of this act, who are hereby authorised and empowered to examine, and allow the accounts of expenditure to which the same shall relate, and to grant a certificate thereof in the manner herein provided; and such examination and allowance, or the certificate thereof, being produced to the commissioners for auditing the publick accounts, shall be as valid and effectual to enable the final audit, statement, and declaration of the said accounts, as if such preparatory inquiries, investigations, and examinations, and the evidence relating thereto,

Selected commissioners to transmit statements of examinations to the board of commissioners acting in England.

thereto had been actually made and taken by the said board granting such certificate of allowance.

VIII. Provided also, and be it enacted, That it shall be lawful for the said commissioners of the Treasury, or any three or more of them, by their warrant, to appoint and authorise the secretary attending such commissioners so to be selected as aforesaid, in the event of the death or resignation of one of the said selected commissioners, to act in the room of the person so deceased or resigning, until his Majesty's further pleasure shall be signified thereupon; and such secretary, so authorised, shall have full power and authority to act in such case as one of the said commissioners so selected, in the same manner, and with all the same powers and authorities, as he might have done if his name had been inserted in the original commission, and he had been one of the commissioners selected as aforesaid.

Commissioners of the Treasury may authorise the secretary to the selected commissioners to act in the place of one of them deceased or resigning.

IX. And be it further enacted, That for the better execution of this present act, the commissioners to be appointed in pursuance hereof, or any two or more of them, and also the commissioners to be selected as aforesaid, or any one of them, and any person or persons appointed under this act, to act in the place of any such selected commissioners deceased or resigning, or to act with such selected commissioners, shall be, and they are hereby authorised to meet and sit from time to time, in such place or places within this kingdom, or in the *West Indies* or continent of *South America*, as they shall find most convenient, with or without adjournment, and to send their precept or precepts, under their hands and seals, for any person or persons whomsoever, and for such books, papers, writings, or records, relating to any of the matters to be enquired into, examined, and investigated as aforesaid, in pursuance of this act, as shall be necessary for carrying into execution all the purposes of this act; all which persons are hereby required and directed punctually to attend at such time and times, place and places, as shall be appointed by such precept or precepts, and to perform, fulfil, and obey all such orders and directions as the said commissioners shall make and give in execution of the powers and authorities by this act given to them: provided always, that the execution of every such precept issued in the *West Indies* or continent of *South America*, shall be confined to the island, colony, or plantation, in which the same shall be issued.

Commissioners to meet where convenient, and to send precepts for persons, papers and records.

X. And, for the rendering more effectual all such examinations as are intended to be had under this act, be it enacted, That it shall be lawful for the said commissioners, selected commissioners, and other persons, authorised to execute this act, and they and each of them are and is hereby authorised and required, to examine upon oath, or affirmation of persons being Quakers (which oath or affirmation they, or any one of them, are and is hereby authorised to administer) all persons whom they shall find occasion to call before them to be examined, touching all

Commissioners to examine us on oath.

all matters and things necessary for the execution of the powers vested in them by this act.

Persons neglecting to attend or to produce accounts, or refusing to be sworn, or to answer questions, may be committed.

XI. And be it further enacted, That if any person or persons summoned to appear under the powers of this act, shall wilfully neglect or refuse to appear in obedience to such summons or precept, or to bring or produce any such accounts, books, papers, writings, or records as aforesaid, that shall be in his, her, or their possession, custody, or power, and which he, she, or they shall have been required by such summons or precept to produce, or shall refuse to be sworn, or, being Quakers, shall refuse to affirm, or being sworn, or, being Quakers having affirmed, shall refuse to answer any lawful question on oath or affirmation, touching or concerning any of the matters aforesaid, then and in every such case it shall be lawful for the said commissioners, or any two of them in this kingdom, and they are hereby authorised and empowered, to make and issue their warrant or warrants under their hands and seals, for taking and apprehending any such person or persons, and committing him, her or them to such prison as they shall think fit, there to remain without bail or mainprize, until he, she, or they shall submit to be examined touching and concerning all such matters and things necessary for the execution of the powers given by this act, or to make such productions as aforesaid, as the case may be; and if such case shall happen in the *West Indies* or continent of *South America*, then and in every such case it shall be lawful for the said selected commissioners, or persons appointed under this act, to act with such selected commissioners deceased or resigning, or to act with such selected commissioners, or any two of them, to make or cause to be made summary application to any court or courts of justice in any island or place in the *West Indies* or the continent of *South America*, if any such court shall be then sitting, or if no such court shall be then sitting, then to the chief justice or other judge of any such court; and every such court, or chief justice, or judge respectively, is hereby authorised and strictly required, on such application so made as aforesaid, to issue such special process against the person or persons who shall have been guilty of such default as aforesaid, as such court, or chief justice or judge, may deem necessary, to compel the appearance before such selected commissioners, or persons appointed under this act, to act in the place and stead of any selected commissioners, or to act with such selected commissioners, as aforesaid, of any such person or persons, or the production of any such accounts, books, papers, writings, or records, as aforesaid, or to compel such person or persons to be examined, and to answer any such question in manner aforesaid.

XII. *And whereas it is expedient to make provision for bringing persons detained in custody, under civil or criminal process, to be examined touching such matters and things as are necessary for the execution*

execution of the powers given by this act, be it therefore further enacted, That from and after the passing of this act, it shall be lawful for any judges of his Majesty's courts of King's Bench and Common Pleas respectively, or for any baron of his Majesty's court of Exchequer of the degree of the coif, at his discretion, and also for any judge of any island, colony, or plantation in the *West Indies* or *South America*, to award a writ or writs of habeas corpus, for bringing any prisoner or prisoners detained in any gaol or prison in that part of the united kingdom called *England*, or in any of the said islands, colonies, or plantations, within the jurisdiction of such judge, as the case may be, before the commissioners to be appointed or selected in pursuance hereof, or any two of them, in this kingdom, or any one of them in the said *West Indies* or *South America*, to be examined touching the matters and things aforesaid, so always that such writs shall be issued and executed only within the jurisdiction of the court whereof the person issuing the same shall be a judge or a baron.

A writ of habeas corpus may be awarded for bringing persons in custody to be examined.

XIII. Provided always, and be it enacted, That the said commissioners, so to be appointed, shall in no case proceed to the final audit, statement, or declaration of any account whatever, but that such commissioners shall and may proceed to the investigation of all articles forming the charge and discharge of any such account, so examined by them; and that in such cases, where they shall find any such articles of charge and discharge to have been properly authorised, and duly and regularly charged, incurred, and vouched, they shall and may grant to the accountant a certificate of allowance for the same, which certificate or certificates, together with the receipts, vouchers, or other proper proof of actual expenditure, may be produced by such accountant to the commissioners for auditing the publick accounts, and may by them, if they think fit, be allowed as sufficient vouchers for such articles of charge and discharge in the account of such accountant, or be further examined into, as the case may appear to them to require: provided always, that nothing herein contained shall be construed to prevent the lord high-treasurer, or the commissioners of his Majesty's treasury, or any three or more of them, from directing and authorising the said commissioners for auditing the publick accounts to make, or the said commissioners from making any allowances to the said accountants, or any of them, by warrant under the hand of the said lord high-treasurer or the hands of the said commissioners of the Treasury, or any three or more of them.

Such commissioners not to proceed to the final settlement of any account, but to investigate the articles forming the charge and discharge of such account, and grant certificates of allowance, which, with the vouchers being produced may be allowed by the commissioners for auditing the accounts as a sufficient discharge.

XIV. And be it further enacted, That all accountants, sub-accountants, and other persons, concerned in any accounts, or in any proceedings whatever, that shall be enquired into or examined under this act, shall and they are hereby required to demean themselves in such manner in all respects, and to do all such matters and things as by the said recited act of the twenty-fifth year aforesaid, is directed and required in the case of persons themselves as di-

rected by the  
25 G. 3. c. 52.  
and shall be  
liable to the  
same penalties  
for any neg-  
lect therein  
as they would  
have been  
under that act.  
Perjury.

Offences com-  
mitted in the  
West Indies  
or America  
may be tried  
where com-  
mitted, or in  
any county in  
England.

Commission-  
ers to be  
sworn.

persons examined before the commissioners appointed under that act, and shall be subject and liable to such pains, penalties, and forfeitures, for any breach, non-performance, failure, or neglect thereof, as by virtue of the said last-mentioned act they would have been subject and liable to, in case such accounts had been under the examination of the commissioners appointed under the said last-mentioned act.

XV. And be it further enacted, That in case any person or persons, in the course of their examination upon oath, or, being Quakers, upon affirmation, before any such commissioners appointed under this act, or any two of them as aforesaid, in *Great Britain*, or before any such selected commissioners, or either of them, or any person or persons appointed under this act, to act in the place of any such selected commissioner deceased or resigning, or to act with such selected commissioners as aforesaid in the *West Indies* or on the continent of *South America*, shall wilfully and corruptly give false evidence, such person or persons shall be and is and are hereby declared to be subject and liable to such pains and penalties as by any law now in being, persons convicted of wilful and corrupt perjury are subject and liable to in *England*: provided always, that if any such offence, arising out of proceedings under this act, shall be committed in the *West Indies*, or on the continent of *South America*, it shall and may be enquired of, tried, and determined, either in the place where the same shall be committed, or in his Majesty's court of King's Bench in *England*, upon an information to be exhibited by his Majesty's attorney-general, or an indictment found, in which information or indictment the offence may be laid and charged to have been committed in the county of *Middlesex*; and in case of such prosecution in *England*, the several powers mentioned and contained in a certain act of parliament, made in the forty-second year of his Majesty's reign intituled, *An act for the trying and punishing, in Great Britain, persons holding publick employments, for offences committed abroad; and for extending the provisions of an act, passed in the twenty-first year of the reign of King James, made for the ease of justices, and others, in pleading in suits brought against them, to all persons either in or out of this kingdom authorised to commit to safe custody, relating to the issuing and executing writs of mandamus; and the taking, returning, delivering, receiving, and preserving examinations in pursuance thereof, and the allowing and reading such examinations in evidence, and the taking copies thereof, and also relating to the examination of witnesses upon interrogatories, shall and may be exercised and put in use in the same manner as in cases of prosecution instituted under the authority of the said last mentioned act.*

XVI. And be it further enacted, That the said commissioners to be appointed under this act, and the persons so assisting them, or so acting in the place of a commissioner dead, or resigning as aforesaid, shall, before they shall enter upon the execution of the power vested in them by this act, take an oath before

before the chancellor of the exchequer in *Great Britain*, or before the governor or commander in chief, or any judge of any of his Majesty's courts in the *West Indies* or in *South America*, which the said chancellor of the exchequer, governor, commander in chief, or judge, is hereby severally authorised and required to administer; the tenor whereof shall be as followeth; (that is to say),

' I *A. B.* do swear, That, according to the best of my skill and knowledge, I will faithfully, impartially, and truly execute the several powers and trusts vested in me by virtue of an act, intituled, [*here insert the title of this act.*]

And the said commissioners, or any two of them, shall, and are hereby authorised to administer to every of the officers and clerks who shall be appointed to act under them, as before directed; and such officers and clerks are required, before they enter upon the execution of their duties under this act, to take the following oath:

Officers and clerks to be sworn.

' I *A. B.* do swear, That, according to the best of my abilities, I will faithfully execute the duties of my office, and be obedient to the orders I may receive from my lawful superiors.'

XVII. And be it further enacted, That it shall be lawful for any of the said commissioners to be appointed under this act, and any person appointed to assist such commissioners as aforesaid in their examination of any accounts, for any periods preceding the thirty-first day of *December* one thousand eight hundred and four, to admit and allow of receipts and vouchers for any monies so expressed therein to have been paid within this kingdom, although such receipts or vouchers shall not have been stamped according to law.

Under certain circumstances vouchers to be received unstamped.

XVIII. And be it further enacted and declared, That no commissioner to be appointed by virtue of this act, who shall receive any salary for the execution of his duty as such commissioner, shall, during his continuance in such office, be capable of being elected or of sitting as a member of the house of commons.

Commissioners receiving salaries, not eligible to sit in parliament.

XIX. Provided always, and be it further enacted, That no action shall be brought against any of the said commissioners, or any other person or persons whomsoever, for any matter or thing whatsoever done or committed under or by virtue or in the execution of this act, unless such action shall be brought within six calendar months next after the doing or committing of such matter or thing; or if such matter or thing shall be done in the *West Indies* or continent of *South America*, then within six calendar months after the return or coming to *England* of the party or parties complaining and complained against: provided also, that if any action or suit shall be hereafter commenced or prosecuted against any person or persons for any matter or thing done under or by virtue or in the execution of

Limitation of actions.

General issue.

this act, such person or persons may plead the general issue, and give this act and the special matter in evidence; and if the plaintiff shall become nonsuited, or suffer discontinuance, or forbear further prosecution, or if judgement shall be given for the defendant or defendants, such defendant or defendants shall recover treble costs, for which he, she, or they, shall have the like remedy as where costs by law are given to defendants.

Costs.

## CAP. LXXXI.

*An act for better encouraging the manufacture of thread-lace in Great Britain.—[July 12, 1806.]*

**W**HEREAS it would greatly contribute to protect and encourage the manufacture of thread-lace in Great Britain if the duties of customs payable on the importation of thread-lace were repealed, and other duties imposed in lieu thereof; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the fifth day of August one thousand eight hundred and six, the duties of customs payable on the importation of thread-lace by an act passed in the forty-third year of his Majesty's reign, intituled, *An act to repeal the duties of customs payable in Great Britain, and to grant other duties in lieu thereof*, or by any other act or acts passed subsequent thereto, shall cease and determine, save and except in all cases relating to the recovering, allowing, or paying any arrears thereof, which may on the said fifth day of August remain unpaid, or to any fines, penalties, or forfeitures relating thereto; and from and after the said fifth day of August in lieu and instead of the duties of customs hereby made to cease and determine, there shall be raised, levied, collected, and paid unto his Majesty, his heirs and successors, upon thread-lace of foreign manufacture imported and brought into Great Britain, the duties of customs following; that is to say, on all such thread-lace, not exceeding five shillings per yard in value, the sum of one shilling and sixpence per yard; on all such thread-lace of five shillings per yard in value, and under ten shillings per yard, the sum of two shillings and sixpence per yard; on all such thread-lace of ten shillings per yard in value, and under fifteen shillings per yard, the sum of three shillings per yard; on all such thread-lace of fifteen shillings per yard in value, and under twenty shillings per yard, the sum of four shillings per yard; on all such thread-lace of twenty shillings per yard in value, and under twenty-five shillings per yard, the sum of five shillings per yard; on all such thread-lace of twenty-five shillings per yard in value and upwards, the sum of twenty-five pounds for every one hundred pounds of the value thereof: provided always, that the duties on thread-lace above imposed shall be subject and liable to the several additional duties on the amount thereof granted

Duties of customs on importation of thread-lace to cease and determine.

New duties.

Duties to be subject to the additional duties



granted by an act passed in the forty-third year of his present Majesty's reign, intituled, *An act for granting to his Majesty, during the present war, and until the ratification of a definitive treaty of peace, additional duties on the importation and exportation of certain goods, wares, and merchandize, and on the tonnage of ships and vessels in Great Britain*; by another act, passed in the forty-fourth year of his present Majesty's reign, intituled, *An act for granting to his Majesty, during the present war and for six months after the expiration thereof by the ratification of a definitive treaty of peace, additional duties on the importation of certain goods, wares, and merchandize, into Great Britain, and on goods, wares, and merchandize, brought or carried coastwise within Great Britain*; by another act made in the forty-fifth year of the reign of his present Majesty, intituled, *An act for granting to his Majesty additional duties within Great Britain on certain goods, wares, and merchandize imported into, or brought or carried coastwise*; and by another act passed in this present session of parliament, intituled, *An act for granting to his Majesty, during the present war, and for six months after the expiration thereof by the ratification of a definitive treaty of peace, additional duties on certain goods, wares, and merchandize, imported into and exported from, or brought or carried coastwise within Great Britain*.

II. And be it further enacted, That the several duties by this act imposed shall be ascertained, managed, raised, levied, collected, answered, paid, appropriated, and applied in such and the like manner, and by the same means, ways, and methods, and subject to the like penalties and forfeitures respectively as the former duties on thread-lace were or might be by any former act.

III. And be it further enacted, That all such thread-lace of foreign manufacture shall, after the same hath been entered at the Custom-house, and before it shall be discharged by the officers and delivered into the custody of the importer or his agent, be marked or sealed at one end of every piece, with such mark or seal, and by such officer as the commissioners of the customs shall direct and appoint for that purpose; and such officer shall in his own hand-writing, together with such mark or seal, also signify what is the number of yards in such piece, and the rate of the duty of customs paid thereon: provided always, that no such thread-lace shall be so marked or sealed, nor shall be imported in a packet or parcel containing a less quantity than twelve yards, unless the same shall be of the value of two pounds per yard or upwards, and unless such as shall be brought into Great Britain by any person for his or her own private use, and not for the use of any other person, nor to be sold as merchandize; and if any one or more pieces of thread-lace shall be joined or pieced, the whole of the lace so joined or pieced shall be forfeited, and shall and may be seized by any officer of the customs.

IV. Provided always, and be it further enacted, That if it shall be proved to the satisfaction of the commissioners of his Majesty's

this act, though in parcels of less quantity, &c. shall not be forfeited.

Majesty's customs, that any foreign thread-lace which shall have been imported previously to the passing of this act, and shall have paid the duty chargeable thereon by any act or acts now in force, and shall have the proper mark or stamp affixed thereon denoting the payment of such duty, shall be in pieces or parcels of less quantity than twelve yards, or shall be joined or pieced, such foreign thread-lace shall and may be marked and sealed according to the provisions in this act, and shall not be liable to be forfeited or seized, nor shall the person or persons in whose possession the same shall be found, be subject to any penalty on account of the same being in such quantities or so joined or pieced; any thing herein contained to the contrary thereof in any wise notwithstanding.

Foreign thread-lace proved to have paid the duty, may have the mark required by this act, &c. within one month after the passing of this act.

V. And be it further enacted, That all thread-lace of foreign manufacture which shall on the fifth day of *August* one thousand eight hundred and six be in the possession of any dealer in lace, and which has on it the stamp or mark now required by law to be thereon, and which shall be proved to the satisfaction of the commissioners of his Majesty's customs to have paid the duty of customs by law payable thereon at the time of importation, shall and may, upon being sent to the custom-house within one calendar month after the passing of this act, be marked or sealed at one end of every piece with such mark or seal as aforesaid, and it shall in like manner be signified thereon in writing what is the number of yards in such piece, and what is the duty of customs paid thereon.

His Majesty may grant further time for marking such lace.

VI. Provided always, and be it further enacted, That if it shall appear upon representation to his Majesty in privy council, that the time hereinbefore limited for stamping or marking such thread-lace of foreign manufacture, is not sufficient to enable the proprietors thereof to have the same marked or stamped, it shall and may be lawful for his Majesty, by and with the advice of his privy council, to grant such further time for that purpose as shall be thought proper.

Payment of duty to be marked on lace.

VII. And be it further enacted, That in case it shall be found difficult to ascertain the precise duty which has been paid on any thread-lace that shall have the proper stamp or mark thereon, and which shall be taken to the custom-house to be re-stamped and re-marked as aforesaid, it may be written thereon, "Duty paid before the sixth of *August* one thousand eight hundred and six," in addition to the number of yards contained in each piece.

Foreign thread-lace, if taken to the custom-house within 14 days after passing this act, shall be properly marked.

VIII. And be it further enacted, That any foreign thread-lace which at the time of the passing of this act may be in the possession of any dealer or dealers, and which may be without the proper stamp or mark thereon, shall and may, if taken to the custom-house within fourteen days after the passing of this act, be admitted to entry, and the proper duties being paid thereon, such thread-lace shall and may be duly stamped and marked, and the number of yards in each piece, and the rate of duty which has been paid on the same, shall be marked thereon.

IX. And

IX. And be it further enacted, That upon oath being made by any credible person or persons, that he, she, or they, has or have reason to suspect or believe that any foreign thread-lace, for which any duty by this act imposed in respect thereof ought to have been paid, is or shall be in the custody or possession of any lace-dealer, draper, haberdasher, shopkeeper, or other person or persons for sale, without having thereupon such mark or stamp as is by this act required, it shall and may be lawful for any two justices of the peace from time to time, to issue their warrants or orders, thereby authorising and requiring any officer or officers of customs, or any constable or other officer of the peace, in the day time to search for the same, and to open doors, trunks, chests, boxes, and packages, and to seize such lace, with the packages containing the same, and to carry away the same; and all such foreign thread-lace so found shall be forfeited, and the party or parties in whose possession or custody the same shall be found, shall, for every such offence, forfeit and pay the sum of fifty pounds.

Two justices may grant search-warrants on oath being made that there is reason to suspect that foreign lace is to be found which has not paid the duty.

X. And be it further enacted, That from and after the fifth day of *August* one thousand eight hundred and six, all such thread-lace which shall be found in any shop or warehouse, or other place whatever, upon land within *Great Britain*, not being marked or sealed, or having the hand-writing as aforesaid, upon one end of every whole and entire piece, or upon one end of every remnant of such thread-lace, which remnant shall exceed twelve inches in length, shall be forfeited, and shall and may be seized by any officer of the customs; and the person or persons to whom the same shall belong, or who shall be possessed thereof, shall forfeit and pay the sum of fifty pounds; and if the value of the thread-lace so found unmarked or unsealed, or without the hand-writing as aforesaid, shall exceed the sum of fifty pounds, then the said person or persons shall forfeit and pay double the value of the lace so found unmarked or unsealed, or without the hand-writing as aforesaid; and upon every second conviction before two or more justices of the peace for the like offence, the person convicted shall forfeit and pay double the sum forfeited and paid on the first conviction; and for every third conviction, treble, one moiety of the said penalties to his Majesty, his heirs and successors, and the other moiety to such officer or officers of the customs as shall sue and prosecute for the same.

Foreign thread-lace unmarked may be seized.

Penalties.

XI. And be it further enacted, That if any person or persons shall at any time forge or counterfeit any mark or seal to resemble any mark or seal which shall be provided and used for the above purpose, or shall forge or counterfeit the impression of any such mark or seal, and shall be thereof convicted in due form of law, shall be adjudged a felon, and shall suffer death as a felon, without benefit of clergy; and if any person or persons shall sell or expose to sale, or have in his, her, or their custody or possession, any such thread-lace, with a counterfeit mark, seal, or hand-writing, knowing the same to be counterfeited, or shall use or affix any such

Punishing persons counterfeiting marks.

such mark, seal, or hand-writing, to any other piece or remnant of lace, other than that to which the same was originally affixed; all and every such offender and offenders, and his, her, and their aiders, abettors, and assistants, shall for every such offence forfeit and pay the sum of one hundred pounds, one moiety to his Majesty, his heirs and successors, the other moiety to the officer or officers of the customs, or other person, who shall sue for the same.

Proof of lace not being foreign to lie on the person in possession.

XII. And be it further enacted, That if any doubt or question shall arise, whether any thread-lace is of foreign manufacture, the proof thereof shall lie on the person or persons in whose possession any such thread-lace shall be found, and not on the prosecutor, any law, custom, or usage to the contrary notwithstanding.

Value of thread-lace to be ascertained on importation;

XIII. And be it further enacted, That the value of all thread-lace, of foreign manufacture, shall be ascertained on the importation thereof, according to the rule, manner, and form, directed by an act passed in the forty-third year of his present Majesty's reign, intituled, *An act to repeal the duties of customs payable in Great Britain, and to grant other duties in lieu thereof*; and in case such thread-lace shall not have been valued by the importer according to its true and real value, it shall be proceeded against and dealt with as directed in and by the said act: provided always, that such thread-lace when sold shall be sold only for exportation, and the same shall not be worn or used in this kingdom, but shall be forfeited, and shall and may be seized by any officer of the customs.

and to be sold only for exportation;

Foreign thread-lace to be imported into the port of London only.

XIV. And be it further enacted, That no thread-lace of foreign manufacture shall be imported or brought, by way of merchandise to be sold, into any port or place in *Great Britain*, but only into the port of *London*.

Dealers in thread-lace to take out licences.

XV. And be it further enacted, That from and after the first day of *August* one thousand eight hundred and six, every dealer or dealers in thread-lace of foreign manufacture, shall annually take out a licence for that purpose, upon which there shall be charged a stamp-duty of three pounds and three shillings; and every dealer or dealers in thread-lace of *British* manufacture, shall annually take out a licence for that purpose, upon which there shall be charged a stamp-duty of five shillings; provided always, that if any dealer or dealers in thread-lace shall keep more than one house, shop, warehouse, or place, where he, she, or they expose thread-lace to sale, every such dealer shall take out a distinct licence in respect of every such house, shop, warehouse, or place.

Duties on stamps to be under the care of commissioners of stamps.

XVI. And be it further enacted, That the said duties of stamps shall be under the government, care, and management of the commissioners appointed for managing the duties charged on stamped vellum, parchment, and paper, who, or the major part of them, are hereby required and authorised to employ such officers to allow such salaries and incidental charges, and to provide and use such stamps to denote the said duties, as shall seem

to them proper and necessary, and to do all other things respecting the same, as far as they are empowered by any former law or laws concerning stamped vellum, parchment, or paper.

XVII. And be it further enacted, That it shall be lawful for any two or more of his Majesty's commissioners appointed for managing the duties arising by stamps on vellum, parchment, and paper, or for any person duly authorised by such commissioners, or the major part of them, to grant such licences as aforesaid; and every such licence issued between the first day of *August* and the first day of *September* in any year, shall bear date on the second day of *August*; and every such licence issued at any other time shall bear date the day on which the same shall be issued; and every such licence shall continue in force from the day of the date thereof, until the first day of *August* then next following.

Continuance of licences.

XVIII. And be it further enacted, That all the monies arising by the stamp-duties granted by this act, shall be paid into the hands of the receiver-general for the time being of the duties on stamped vellum, parchment, and paper, who shall pay the same, after deducting the necessary charges of raising, collecting, and accounting for the same, into the receipt of his Majesty's exchequer at *Westminster*, at such time and in such manner as other duties on stamped vellum, parchment, and paper, are by law directed to be paid, and that the money so paid into the said receipt as aforesaid, shall be carried to and made part of the consolidated fund of *Great Britain*.

Application of the money arising by stamps.

XIX. And be it further enacted, That if any person or persons whatsoever shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp which shall be provided, made, or used, in pursuance of this act, or shall counterfeit or resemble, or cause or procure to be counterfeited or resembled, the impression of any such stamp, upon any vellum, parchment, paper, or other material, or the impression of the stamp upon any vellum, parchment, or paper, allowed to be issued, used, or applied, under the authority of this act, thereby to defraud his Majesty, his heirs or successors, of the duties by this act charged or imposed on such licences, every such person so offending, being thereof convicted in due form of law, shall be adjudged a felon, and shall suffer death as a felon, without benefit of clergy.

Punishing persons forging stamps.

XX. And be it further enacted, That, from and after the fifth day of *August* one thousand eight hundred and six, no person or persons shall sell or expose to sale any thread-lace of foreign or *British* manufacture, unless he, she, or they, shall respectively be licensed for that purpose in manner before-mentioned, upon pain of forfeiting for every such offence, if a dealer in foreign lace, the sum of fifty pounds; and if a dealer in *British* lace, the sum of five pounds.

Penalty on unlicensed persons selling thread-lace.

XXI. And be it further enacted, That every person or persons vending or exposing to sell any thread-lace of foreign or *British* manufacture, and who shall have taken out a licence respectively as hereinbefore directed, shall cause the words, "Dealer in foreign Lace," or "Dealer in *British* Lace," as the case may be, to be painted or

Dealers to place certain words over doors.

or written in large or legible characters, either over the door, or in some visible place on the front of his, her, or their house, shop, or warehouse, being the place where he, she, or they, keep such thread-lace for sale; and if any such dealer shall be a licensed hawkers and pedlar, then he, she, or they, shall have such words painted or written on the cart or boxes used for the conveyance or sale of such lace; and if any person or persons so licensed as aforesaid, shall sell or expose to sale any such thread-lace, without having painted or written such words respectively, as the case may be, every person so offending shall, if a dealer in foreign lace, forfeit and pay the sum of fifty pounds; and if a dealer in *British* lace, forfeit and pay the sum of five pounds.

Commissioners of the customs may alter marks.

XXII. And be it further enacted, That as often as any new regulation shall be made by any act of parliament respecting thread-lace of foreign manufacture, it shall and may be lawful for the commissioners of the customs, and they are hereby authorised and required to cause an alteration to be made in the mark or seal hereinbefore directed to be affixed to thread-lace of foreign manufacture, when entered at the custom-house; and every dealer in lace who shall, at the expiration of one calendar month after such alteration, sell or expose to sale, or have in his or her possession any thread-lace having thereon the old mark or seal, such thread-lace shall and may be seized by any officer or officers of the customs, or by any constable or other peace officer, by any order under the hand of one or more of his Majesty's justices in and for the county, riding, city, or place, where the same shall be found; and the person or persons so selling or exposing the same to sale, shall be liable to the same penalty as if such thread-lace had not been marked or sealed as hereinbefore required: provided always, that if any such dealer shall within one calendar month after such alteration shall have been made, bring to the custom-house any such thread-lace, having thereon the old mark or seal, such thread-lace shall without any fee or reward be marked or sealed with the new mark or seal.

Recovery and application of penalties above 50l.

XXIII. And be it further enacted, That all pecuniary penalties which shall be incurred under this act, of a greater sum than fifty pounds, shall be recovered, together with costs of suit, in any of his Majesty's courts of record at *Westminster*, by action of debt, bill, plaint, or information, wherein no essoign, protection, privilege, or wager of law, or more than one imparlance shall be allowed; and one moiety of every such penalty or forfeiture shall belong to his Majesty, his heirs and successors, and the other moiety thereof to the person or persons who shall inform or sue for the same.

Penalty on witnesses neglecting to attend,

XXIV. And be it further enacted, That if any person or persons shall be summoned as a witness or witnesses to give evidence before any justice or justices of the peace touching any of the matters relative to this act, and shall neglect or refuse to appear at the time and place to be for that purpose appointed, without a reasonable excuse for such neglect or refusal, to be allowed

allowed of by such justice or justices of the peace before whom any complaint or prosecution shall have been made or shall be depending, or appearing, shall neglect or refuse to give evidence touching the matter in question, that then every such person or persons so offending, shall forfeit for every such offence the sum of ten pounds, to be recovered, levied, and paid in such manner, and by such means as are herein directed as to other penalties under fifty pounds, and shall be committed to the common gaol or house of correction for the county, riding, or place where the offence shall be committed, for any time not exceeding two months, nor less than one month.

XXV. And be it further enacted, That in all cases where any pecuniary penalty by this act imposed doth not exceed the sum of fifty pounds, it shall be recoverable before two of his Majesty's justices of the peace of the county, riding, shire, division, city, liberty, town, or place wherein the offence shall be committed, on proof of the offence either by voluntary confession of the party or parties accused, or by the oath of one or more credible witness or witnesses; and one moiety of every such last mentioned penalty shall belong to his Majesty, his heirs and successors, and the other moiety to the informer or informers prosecuting for the same; and in case of nonpayment, the said justice by warrant under his hand and seal shall cause the same to be levied by distress and sale of the offender's goods and chattels, and the overplus of the money raised, after deducting the penalty and the expence of the distress and sale, shall be rendered to the owner, and shall also commit the offender to the prison of such county, shire, division, city, liberty, town, or place, there to remain until the said penalties, and the reasonable charges of taking the said distress, shall be levied by such distress and sale as aforesaid, or until the same shall be paid or satisfied by such offender; and it shall be lawful for any such justice of the peace by his warrant to cause such offender to be apprehended and brought before him to answer to any charge or complaint for any such penalty, and to commit such offender to prison as aforesaid, until the hearing of such charge or complaint, unless he or she shall and do enter into a recognizance before such justice with two sufficient sureties, in a sufficient sum to be ordered by such justice, to appear at the hearing of such charge or complaint.

Recovery and application of penalties not exceeding 50*l*.

XXVI. Provided always, and be it enacted, That no person committed to any gaol or house of correction for any offence committed against this act, shall be detained in such gaol or house of correction for any longer space of time than three months.

Persons not to be committed for longer than three months.

XXVII. And be it further enacted, That if any person or persons shall find himself, herself, or themselves aggrieved by the judgement of any such justices, then he, she, or they shall or may upon entering into a recognizance, with two sufficient sureties to be approved by such justice, to the amount of the value of such penalty and forfeiture, together with a sum which

which

which in the judgement of such justices shall be adequate to the amount of the costs which may be awarded, conditioned to pay the amount of such penalties, forfeitures, and costs as shall be adjudged in case such judgement shall be affirmed, appeal to the justices of the peace at the next general quarter sessions for the county, riding, or place, who are hereby empowered to summon and examine witnesses upon oath, and finally to hear and determine the same, or at their discretion to state the facts specially for the determination of his Majesty's court of King's Bench thereon; and in case the judgement of such justices shall be affirmed, it shall be lawful for such justices, or the court of King's Bench, to award the person or persons to pay such costs, occasioned by such appeal, as to them shall seem meet.

Conviction in form following to be good;

XXVIII. And be it further enacted, That a conviction in the form or to the effect following, *mutatis mutandis*, as the case shall happen to be, shall be good and effectual to all intents and purposes whatsoever, without stating the evidence and without alledging more than the substance of the offence, in all cases wherein any justices of the peace hath power to convict by virtue of the present act.

Form,

'BE it remembered, That on the                      day of  
 in the year of our Lord                      at                      in the  
 county of                      A. B. came before us C. D. and I. K. two  
 of his Majesty's justices of the peace for the said county, residing near the place where the offence hereinafter mentioned was committed, and informed us, that E. F. of                      in the said county of                      [*here set forth the fact for which the information is laid*]; whereupon the said E. F. being duly summoned to answer the said charge, appeared before us, and, having heard the charge contained in the said information, acknowledged and voluntarily confessed the facts therein stated to be true; but in his [*or, her*] defence alledged [*here setting forth the substance of the defence*] or, voluntarily confessed the said charge to be true, or, did not make any defence against the said charge, whereupon the same was fully proved on the oath of G. H. a credible witness; or, said that he [*or, she*] was not guilty of the said offence, whereupon the same was fully proved on the oath of G. H. a credible witness, [*or, as the case shall be*]; or, did not appear before us pursuant to the said summons, but the said charge was fully proved on the oath of G. H. a credible witness [*or, as the case shall be*]; and therefore it manifestly appearing to us, that the said E. F. is guilty of the offence charged in the said information, we do hereby convict him [*or, her*] of the said offence, and do adjudge that he [*or, she*] hath forfeited the sum of                      of lawful money of Great Britain, to be distributed as the law directs, according to the form of the statute in such case made and provided. Given under our hands and seals the                      day of

XXIX. And



XXIX. And be it further enacted, That no conviction upon this act shall be removed or removeable by writ of *certiorari*, or otherwise, into his Majesty's court of King's Bench, or any other court, save upon an appeal as by this act is directed.

Conviction not to be removed by *certiorari*.

XXX. And be it further enacted, That if any person or persons shall at any time or times be sued, molested, or prosecuted for any thing by him or them done or executed in pursuance of this act, or of any clause, matter, or thing herein contained, such person or persons shall and may plead the general issue, and give the special matter in evidence for his or their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or judgement shall be recovered against him or them upon demurrer, or if the plaintiff or plaintiffs shall discontinue his, her, or their action, or be nonprossed therein, then such defendant or defendants shall have treble costs awarded to him or them against such plaintiff or plaintiffs.

General issue may be pleaded.

### CAP. LXXXII.

*An act for abolishing fees received by certain officers and other persons employed in the service of the customs, in the port of London; and for regulating the attendance of officers and others so employed.*  
—[July 12, 1806.]

WHEREAS various officers and other persons in the service of his Majesty's customs, in the port of London, employed in the examination and delivery of goods and merchandize imported, exported, or brought or carried coastwise into or from the said port, have long been in the practice of receiving fees and gratuities for their trouble in the execution of their official duties: and whereas great inconvenience arises therefrom, and also from the number of holidays kept at the custom-house in the said port, for which remedies should be provided; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the tenth day of *October* one thousand eight hundred and six, no fee, perquisite, gratuity or reward, whether pecuniary or of any other sort or description whatever, shall be required, taken, or received by any officer, clerk, or other person, executing or performing, or assisting in the execution or performance of any of the duties, or acting in any of the offices or employments in or belonging to his Majesty's customs in the port of *London*, enumerated or described in the table to this act annexed, marked (A.) for any service, act, duty, matter, or thing, done or performed, or to be done or performed, by any or either of such officer or officers, clerk or clerks, or other person or persons, on account of or relating to any such office or employment, except as hereinafter is provided; and all such officers, clerks, and other persons respectively, shall, from the allowances

No fee or gratuity to be taken by certain officers and persons employed in the service of the customs in the port of *London*.

Any officer or person receiving any fee or gratuity to be dismissed for the first offence.

said tenth day of *October* receive such annual salaries, or other allowances, as the lords commissioners of his Majesty's treasury for the time being, or any three or more of them, shall deem to be reasonable, for the labour and trouble of executing the duties of such respective offices or employments; and if any such officer, clerk, or other person shall, at any time after the said tenth day of *October*, require, take, or receive any fee, perquisite, gratuity, or reward, whether pecuniary or of any other sort or description whatever, except as hereinafter is provided, either directly or indirectly, on account of, or relating to any such office or employment, or for any service, act, duty, matter, or thing done or performed, or to be done or performed therein, although the same shall be freely offered or given, every such officer, clerk, or other person so offending shall, on proof thereof to the satisfaction of the commissioners of his Majesty's customs in *England*, or any four or more of them, be for the first offence peremptorily dismissed from his office or employment, and be rendered incapable of ever again holding, or executing, or acting in any office or employment in the service of his Majesty's customs or excise.

Notto prevent such officers or persons from receiving their shares of seizures, penalties, and compositions, or any allowance or reward from the crown.

II. Provided always, and be it further enacted, That nothing in this act contained shall extend, or be construed to extend, to prevent any officer or other person holding or exercising, or acting in or performing the duties of any of the said offices or employments, from receiving such reward or satisfaction for or on account of any detention, seizure, or forfeiture of any goods, wares, or merchandize, or any penalty, or share of penalty, or composition, which, under any law now in force, or hereafter to be passed in relation to the duties of customs, he is or may be legally entitled to; or to prevent any such officer, clerk, or person from receiving any allowance, gratuity or reward, which the lords commissioners of his Majesty's treasury, or any three or more of them, or the commissioners of his Majesty's customs in *England*, or any four or more of them, may think fit to direct.

Compensation to be made to those officers and persons who may suffer by the abolition of fees.

III. *And, in order that proper compensation may be made to any officer, clerk, or other person who may sustain loss by the abolition of fees directed by this act*, be it enacted, That it shall be lawful for the lords commissioners of his Majesty's treasury, for the time being, or any three or more of them, in cases where, on due examination and enquiry, it shall be made appear to them that the salaries or allowances hereby directed to be paid to officers, clerks, and other persons, as a reward for their labour in future, in the execution of the duty of their respective offices or employments, may not amount to so much as it might be just and reasonable to allow to the present possessors of such offices or employments, by way of compensation for the loss of fees formerly received by them respectively, to order such further allowance as the said lords commissioners shall deem just and reasonable to be paid to any such officer, clerk, or other person; such further allowance to commence from and after the said

said tenth day of *October*, and to continue only during the time any such officer, clerk, or other person, shall hold any such office or employment.

IV. And be it further enacted, That, from and after the said tenth day of *October*, every landing-waiter, or other proper officer of the customs employed in the examination of goods imported into the port of *London*, is hereby required to make out and deliver, without delay, to the importer, proprietor, or consignee of any goods or merchandize of the growth or produce of the *West Indies*, imported into the said port, a correct account, extracted from the official books, of the weight, tale, gauge, or contents of all such goods or merchandize, in the manner heretofore practised, in case he shall be called upon so to do, and without requiring, taking, or receiving any fee, perquisite, gratuity, or reward, whether pecuniary or otherwise, for the same, on pain of dismission, as by this act is directed in other cases respecting fees.

Landing waiters to make out and deliver to merchants certain accounts of goods imported.

V. And be it further enacted, That every person who shall, after the said tenth day of *October*, be appointed to any of the offices or employments enumerated or described in the Table to this act annexed, marked (A.) shall, at their respective admissions thereto, instead of the oath prescribed by an act, passed in the sixth and seventh years of the reign of King *William* and Queen *Mary*, take the following oath; that is to say,

Oath to be taken by certain persons at their admission to any of the offices or employments described in Table (A.)

‘ I *A. B.* do swear to be true and faithful in the execution, to the best of my knowledge and power, of the trust committed to my charge and inspection in the service of his Majesty’s customs, and that I will not require, take, or receive any fee, perquisite, gratuity or reward, whether pecuniary or of any other sort or description whatever, either directly or indirectly, for any service, act, duty, matter, or thing done or performed, or to be done or performed in the execution or discharge of any of the duties of my office or employment, on any account whatever, other than by salary, and what is or shall be allowed me by law.

So help me GOD.’

VI. And be it further enacted, That from and after the fifth day of *January* one thousand eight hundred and seven, no holidays whatever shall be permitted or allowed to be observed and kept, at the custom-house in the port of *London*, or by any officer, clerk, or other person belonging to or employed in the service of his Majesty’s customs in the said port, except *Christmas-Day* and *Good-Friday* in every year, and any days which shall be appointed by his Majesty’s proclamation for the purpose of a general fast or thanksgiving, and also the anniversaries of the restoration of his majesty King *Charles* the Second, and of the coronation of his Majesty, and the birthdays of their Majesties and of his royal highness the Prince of *Wales*; but that all business of the custom-house, and relating to the revenue of customs within the said port of *London*, shall

No holidays to be observed at the custom-house in the port of London, except those herein mentioned.

be

be carried on and performed on every day throughout the year, except on *Sundays*, and the days before excepted; any law, custom, or usage to the contrary notwithstanding.

Act not to alter the hours of attendance of the revenue officers at the West-India docks, &c. or prevent the commissioners from granting leave of absence.

VII. Provided always, and be it further enacted, That nothing in this act contained shall extend, or be construed to extend, to vary or alter any of the days or hours appointed, or to be appointed, for the attendance of the officers of his Majesty's revenue at the *West-India docks*, *London docks*, or *East-India docks*, in the port of *London*; or to restrain or prevent the commissioners of the customs in *England*, from granting leave of absence for such reasonable period, and in such manner as they shall think fit, to any officer, clerk, or other person employed in the service of his Majesty's customs in *England*.

Hours of attendance for officers and persons employed in the service of the customs in the port of London, altered and regulated.

VIII. And whereas it is expedient for the accommodation of trade, and for the better management of the revenue of customs, that the hours during which the officers, clerks, and other persons, employed in the service of the customs in the port of *London*, are required by law to attend the duties of their respective offices and employments, should be altered and regulated; be it therefore enacted, That, from and after the tenth day of *October*, the several officers and other persons executing or performing, or assisting in the execution or performance of any of the duties, or acting in any office or employment in or belonging to his Majesty's customs in the port of *London*, shall, and they are hereby required, unless prevented by sickness or other unavoidable cause, which shall be made appear to the satisfaction of the commissioners of his Majesty's customs in *England*, duly and regularly to attend at the respective offices or places where their duty is or shall be directed to be executed and performed; during such hours, and at such times, as are particularly mentioned in the table hereunto annexed, marked (B.) on every day in the year, except on *Sundays*, and on the other days before excepted in this act; and that during the said hours and times there shall be no intermission or cessation of business on any account or pretence whatever; any law, custom, or usage to the contrary notwithstanding.

Commissioners of the customs may direct and enforce the attendance of any officer or person employed under them, at any time that the publick service shall require.

IX. Provided always, That nothing in this act contained, or in the table hereunto annexed, marked (B.) shall extend, or be construed to extend to prevent or hinder the commissioners of the customs in *England* from directing and enforcing the attendance of any officer, clerk, or other person, employed in the service of his Majesty's customs in the port of *London*, at any time and at any place, when on any particular emergency, the publick service shall so require; or from directing or enforcing the attendance of any clerk whatever, or of any officer or other person so employed in the service of the customs receiving daily pay, or of any officer or other person so employed on the water-guard, at such hours and times as the said commissioners shall think fit and requisite, for the proper discharge of the official duties of any such officer, clerk, or other person.

Persons authorised to

X. Provided always, and be it further enacted, That nothing in

in this act contained shall extend, or be construed to extend, to execute the duties of their offices by deputy, not to be compelled to attend.

XI. And be it further enacted, That this act may be varied, altered, or repealed by any act or acts to be made in this present session.

## TABLES to which this Act refers.

### Table (A.)

A LIST of Offices and Employments in his Majesty's Customs in the Port of *London*, the Officers, Clerks, and other Persons appointed to execute and discharge any of the Duties thereof respectively, or acting therein, are by the Act to which this Table is annexed prohibited, on pain of dismissal, from requiring, taking, or receiving any Fee, Perquisite, Gratuity, or Reward, on any Account whatever.

### INWARDS :

- Landing surveyors.
- Deputy King's waiters.
- Acting King's waiters.
- Landing waiters of every description, and persons acting as landing waiters.
- Gaugers.
- Measurers of timber.
- Jerquers.
- Surveyor of the King's warehouse.
- Assistants to the surveyor of the King's warehouse.
- Warehouse-keeper under the collector inwards.
- Warehouse-keeper for the crown.
- Officer for stamping silk, crape, laces, &c.
- Surveyor of the East-India warehouses.
- Assistant surveyor of the East-India warehouses.
- Inspector of the delivery of all unrated East-India goods.
- Assistants to the inspector of the delivery of all unrated East-India goods.
- Jerquer of the warehouse-keepers books and accounts of prohibited East-India goods.
- Controller of the lockers of the China-warehouse.
- Warehouse-keepers of every description.
- Controllers on warehouse-keepers of every description.
- Clerk of the cheque.
- Appointers of the weighers.
- Lockers of every description, and persons acting as lockers.

Weighing

Anno regni quadragesimo sexto Geo. III. c. 82. [1866.

Weighing porters and weighers of every description, and persons acting as weighing porters and weighers.

Noon tenders.

Supervisor of the watchmen.

Assistant to the supervisor of the watchmen.

Watchmen of every description, and persons acting as watchmen.

Coopers.

Husbands for taking up and receiving all goods consigned from his Majesty's plantations on account of the four and a half *per centum* duty.

Assistant to the husband.

Controller on the husband.

Surveyor for buildings.

Inspector of burning damaged tobacco, and warehouse-keeper at the burning kiln.

Waiter and searcher at Blackwall.

#### OUTWARDS :

Chief patent searcher.

Under patent searchers.

Surveyors of the searchers.

Searchers of every description, and persons acting as searchers.

#### COASTWISE.

Surveyor of the coast-waiters.

Coast-waiters of every description, and persons acting as coast-waiters.

Supervisor of the coal-meters.

Coal meters.

#### WATER-GUARD.

Inspectors of the river of every description, and persons acting as inspectors of the river.

Tide-surveyors of every description, and persons acting as tide-surveyors.

Register for the tide-waiters.

Superintendent of the tide-waiters employed as piazza men.

Tide-waiters of every description, and persons acting as tide-waiters.

Register for the watermen,

Watermen of every description, and persons acting as watermen.

Surveyor for the building and repairing sloops and boats.

Assistant surveyor for the building and repairing sloops and boats.

Surveyor for the act of navigation.

Gate-keepers and messengers employed in any of the offices or employments enumerated or described in this Table.

All officers, clerks, and other persons employed in or about the *West-India* or *London Docks*, or any of the wharfs, quays, warehouses, offices, or places belonging thereto.

ALL

All clerks and persons of every description, employed either constantly or occasionally in or about any of the offices or employments enumerated or described in this table, or in any way acting or assisting in the execution or discharge of any of the duties or business thereof.

See the Act to which this Table is annexed.

### Table (B.)

A TABLE of the Hours and Times of Attendance to be observed by Officers and other Persons employed in the Service of his Majesty's Customs, in the Port of London.

The several officers, clerks, and other persons employed in the execution or discharge of the duties of any of the offices or employments particularly enumerated or described in this Table, shall attend at their respective offices or places appointed or to be appointed for that purpose, from the tenth day of November to the ninth day of May both inclusive, in every year, from the hour of nine in every morning to the hour of four in every afternoon, and from the tenth day of May to the ninth day of November both inclusive, in every year, from the hour of eight in every morning to the hour of four in every afternoon, Sundays and the days appointed to be kept as holidays by the Act to which this Table is annexed, excepted, videlicet,

#### INWARDS.

Landing surveyors.

Deputy King's waiters.

Acting King's waiters.

Landing waiters of every description, and persons acting as landing waiters.

Gaugers:

Surveyor of the King's warehouse, his assistants, and every officer or other person employed in or about the King's warehouse.

Warehouse-keepers of every description.

Controllers on warehouse-keepers of every description.

Surveyor of the East-India warehouses, inspector of the delivery of all unrated East-India goods, and all other officers and persons employed in or about any of the warehouses wherein East-India goods are or may be deposited and secured.

Husband for taking up and receiving all goods consigned from his Majesty's plantations on account of the four and a half per centum duty, and his assistant.

Controller on the husband.

Clerk of the cheque.

Appointers of weighers.

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A A

OUTWARDS.

## OUTWARDS.

Surveyors of the searchers.

Searchers of every description, and persons acting as searchers.

## COASTWISE.

Surveyor of the coast-waiters.

Coast-waiters of every description, and persons acting as coast-waiters.

## WATER-GUARD.

Register for the tide-waiters.

Register for the watermen.

Gate-keepers and messengers employed in any of the offices or employments mentioned in this Table.

All officers, clerks, and other persons employed in or about the West-India or London docks, or any of the wharfs, quays, warehouses, offices, or places belonging thereto.

All other officers, clerks, and persons employed in the service of his Majesty's customs in the port of London, whether appointed by the lords commissioners of his Majesty's treasury, by the commissioners of his Majesty's customs in England, or by deputation, or other instrument or authority of any patentee, or other officer or person whatever, shall attend at the several offices or places appointed, or to be appointed for the execution and discharge of their respective duties on every day in the year, from the hour of ten in every morning until the hour of three in every afternoon, Sundays, and the days appointed to be kept as holidays, by the Act to which this Table is annexed, excepted.

For the attendance of officers and other persons at any time when the publick service shall so require, and for the attendance of clerks and of officers and persons receiving daily pay, or employed on the water-guard, see the Act to which this Table is annexed.

## CAP. LXXXHI.

*An act for the better regulation of the office of receiver-general of the post-office in England.*—[July 12, 1806.]

**W**HEREAS it is expedient that regulations should be established by law in the post-office, that all monies, bills, and drafts received on account of the revenue under the management of the general post-office, should be lodged in the bank of England, and that all payments previous to its being carried into the Exchequer should be made by drafts on the Bank; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the fifth day of July one thousand eight hundred and

Money received by receiver-general



and six, all sums of money, bills, and drafts, received by the receiver-general of the post-office, on account of the revenue under the management of the general post-office, shall, the day after the same shall have been received, or the day after any bill shall have been accepted (if the same was not accepted at the time it was received by the receiver-general) be paid by him into the hands of the governor and company of the bank of *England*, for which the receipt of the cashier or cashiers of the said governor and company shall be a sufficient discharge; and all such monies, bills, and drafts so to be paid to the governor and company of the bank of *England*, shall be placed to an account to be raised in the books of the said governor and company, and to be intitled, *The account of the public monies of the receiver-general of the post-office*, inserting the name of such receiver-general for the time being.

of the post-office shall be paid by him into the Bank.

II. Provided nevertheless, and be it further enacted, That it shall be lawful for the receiver-general of the post-office from time to time to retain in his hands, out of the monies received by him as such receiver-general, such sums of money, not exceeding the sum of three hundred pounds in each week (unless any larger sum shall be allowed to be retained with the permission in writing of any three or more of the lords-commissioners of his Majesty's treasury) as the postmaster-general shall from time to time direct for the making of payments of tradesmen's bills, and casual and ordinary and small disbursements.

Receiver general may retain a sum for ordinary payments not exceeding 300l. per week.

III. And be it further enacted, That the governor and company of the bank of *England*, or some person duly authorised in that behalf, shall daily upon receiving any money, bills, or drafts from the receiver-general of the post-office, make an entry of the money, bills, and drafts so received, in a book to be provided and sent for that purpose by the receiver-general of the post-office, which shall be forthwith returned to the post-office, and inspected daily after its return by the accountant-general of the post-office, or his deputy, who shall compare the same with the book kept by such accountant-general, for the purpose of seeing that the receiver-general constantly pays into the Bank all the money, bills, and drafts, which he ought to do under the provisions of this act; and any default which such accountant-general or his deputy may discover in that behalf, shall be immediately reported to the postmaster-general.

Bank to enter money received in a book to be returned to the post-office for inspection by the accountant-general.

IV. And be it further enacted, That the weekly payments into the Exchequer of the monies arising by the duties under the management of the post-office pursuant to law, shall be made in manner following; (that is to say) the said receiver-general shall make an order upon the governor and company of the bank of *England*, to write off from his account the sum desired, which order shall be countersigned by the accountant-general of the post-office or his deputy, and the said governor and company or some person duly authorised in that behalf, shall upon receipt of such order write off such sum and deliver

Money to be paid into the Exchequer weekly.

a spoiled or cancelled note for the amount to the receiver-general or his clerk, who shall pay the same into the Exchequer; and the bank clerks attending there shall receive the same as so much cash.

Other payments to be made by drafts on the Bank.

V. And be it further enacted, That the said receiver-general shall make all other payments required to be made out of the monies to be deposited in the bank of *England* by drafts on the said Bank, which drafts shall be countersigned by the accountant-general of the post-office, or his deputy, and shall specify the particular service, salary, or other charge or expence, for the payment whereof the said draft was given; and every such draft shall also have marked in the margin thereof a figure corresponding to the page in a book to be kept by the said receiver-general, wherein entry shall be made of the particular service, salary, or other charge or expence, for the payment of which such draft shall be given.

Drafts a sufficient authority to the Bank.

VI. And be it further enacted, That all drafts drawn pursuant to any of the directions of this act, but not otherwise, shall be sufficient authority to the bank of *England* to pay the amount thereof to the persons mentioned in such drafts, or to the bearer of them.

On death or removal of the receiver-general, the balance in the Bank to vest in his successor.

VII. And be it further enacted, That upon the death, resignation, or removal of the present and of every other receiver-general of the post-office hereafter to be appointed, the balance of cash for which he shall at that time have credit on his account as receiver-general with the governor and company of the bank of *England*, shall, as soon as a successor shall be appointed to the said office, actually vest in such successor in trust for the service of the public, and be forthwith transferred, carried over, and placed to the account of such successor, to be applied to the said service in pursuance of the like drafts and orders as aforesaid; and the receiver-general for the time being shall and he is hereby directed and required to issue his drafts and orders as aforesaid for all unsatisfied charges and demands on account of the publick services, although the same shall have accrued in the time of any former receiver-general.

Receiver-general to keep account.

VIII. And be it further enacted, That from and after the fifth day of *July* one thousand eight hundred and six, the receiver-general of the post-office for the time being, shall keep the account with the Bank of all monies issued on his account for the service of the publick; and the said receiver-general, observing the rules and regulations hereby prescribed, shall not be answerable for any money which he shall have so paid into the bank of *England*; and the governor and company of the bank of *England* shall be answerable for all the monies which shall be actually received by them as aforesaid from the receiver-general of the post-office.

Punishing forgery.

IX. And be it further enacted, That if any person or persons shall knowingly and wilfully forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in forging or counterfeiting the name or handwriting

writing of the receiver-general of the post-office for the time being, or his clerk, to any draft, instrument, or writing whatsoever, for or in order to the receiving or obtaining any of the money in the hands or custody of the governor and company of the bank of *England*, on account of the receiver-general of the post-office, or shall forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in the forging or counterfeiting any draft, instrument, or writing, in form of a draft made by such receiver-general or his deputy, or shall utter or publish any such, knowing the same to be forged or counterfeited, with an intention to defraud any person whomsoever, or any corporation, every such person or persons so offending, being thereof lawfully convicted, shall be and is and are hereby declared and adjudged to be guilty of felony, and shall suffer death as in cases of felony, without benefit of clergy.

X. And be it further enacted, That this act may be altered, varied, or repealed by any act to be made in this present session of parliament. Act may be altered this session.

#### CAP. LXXXIV.

*An act to grant certain allowances out of the duties, under the management of the commissioners for the affairs of taxes, to persons in respect of the number of their children.*—[July 12, 1806.]

**W**HEREAS it is expedient to grant an allowance, out of the duties charged by an act passed in the forty-third year of the reign of his present Majesty, intituled, An act for repealing the several duties under the management of the commissioners for the affairs of taxes, and granting new duties in lieu thereof; for granting new duties in certain cases therein mentioned; for repealing the duties of excise on licences, and on carriages constructed by coachmakers, and granting new duties thereon under the management of the said commissioners for the affairs of taxes; and also new duties on persons selling carriages by auction, or on commission; and out of the duties granted by an act made in the last session of parliament, intituled, An act for granting to his Majesty additional duties in Great Britain on horses used in riding, or for drawing certain carriages, and for consolidating the said additional duties with the present duties thereon; and also out of the duties granted by an act of this session of parliament, for granting to his Majesty an additional duty on the amount of the duties therein mentioned, to persons having more than two children to maintain; 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 every person having more than two children born in lawful wedlock, and *bonâ fide* maintained at the expence of such person, shall for every such child above two be entitled to an allowance after the rate of four pounds *per centum* on the amount of all the assessments on such person 43 G. 3. c. 161.

45 G. 3. c. 13.

Allowances out of the assessed duties under recited acts to persons having more than by two childre

by virtue of the said recited acts, in case the total amount of all the said assessments shall be under forty pounds in any one year; which allowance shall be made annually out of the duties so charged, at any time in the year of assessment, on delivery of a declaration in writing, containing the whole number of such children, and their respective names and places of residence, and which of them are of the family, or reside elsewhere.

Children by a former marriage to entitle to allowance.

II. And be it further enacted, That the children by any former marriage either of the husband or wife, or of the husband or wife deceased, shall equally entitle the husband or wife, or surviving husband or wife maintaining such children, to the benefit of such allowances as his or her own children.

Allowance not to be granted for a child chargeable to duties.

III. Provided always, and be it further enacted, That the said allowances shall not be granted in respect of any child who shall personally be charged to any of the said duties, or who shall be a householder.

Commissioners under recited acts to grant allowances.

IV. And be it further enacted, That the respective commissioners acting in the execution of the said acts, shall and are hereby empowered to grant the said allowances in their respective districts, and therein to use, practise, and apply all and every the powers and authorities of the said first mentioned act; and all the powers and provisions of the said act shall in the execution of this act be severally applied and construed in the like manner as if the said powers and provisions were severally and specially enacted in this act; and all and every the provisions of this act shall in the execution of the said first mentioned act, be severally and respectively construed in like manner as if the same provisions severally formed a part of the said act and were specially enacted therein; and the said allowances shall be ascertained and allowed in the same manner as any rate or duty may be ascertained and charged by the said first mentioned act.

Persons claiming allowances to make full returns.

V. And be it further enacted, That every person intending to claim such allowance shall cause the whole number of his or her servants, carriages, horses, mules, and dogs, and other articles chargeable on him or her under the said acts, and of which a return is required by the said first mentioned act, to be returned in the parish or place where such claim shall be to be made; and if such person or persons shall have two or more dwelling-houses situate in different parishes or places, then and in such case the amount or amounts of duty charged in respect of any such dwelling-house or dwelling-houses situate elsewhere than where such claim shall be to be made, shall be certified by and under the hands of two commissioners respectively acting for the parish or parishes, place or places where such other dwelling-house or dwelling-houses are situate; and no allowance shall be granted on the amount of any duty not charged in the assessment of the parish or place where such claim is made, except the duties charged in respect to such dwelling-house or dwelling-houses situate elsewhere than in such parish or place which shall

shall have been certified in manner before directed, nor shall any such allowance be granted unless the person claiming the same shall deliver at the time of making such claim a declaration in writing to the assessor or assessors of the parish or place where such claim is to be made, declaring the parish or place, and the several parishes and places, and county, riding, division, or counties, ridings, or divisions in which his or her dwelling-house or dwelling-houses are situate.

VI. And be it further enacted, That every person claiming such allowance shall deliver or cause to be delivered, to the assessor or assessors of the parish or place where such claim shall be made for the present year, on or before the thirtieth day of *August* one thousand eight hundred and six, and for every subsequent year within the time when the assessors are required to prepare and deliver their certificates of assessment under the said first mentioned act, a declaration or declarations in writing to the effect before mentioned; to all which declarations any inspector or surveyor acting in the execution of this act shall have access, to take copies of or extracts from, under the like powers as in cases of returns made under the said act; and in every case where the inspector, surveyor, or assessor shall not object to such declaration before all the appeals for that year are determined, it shall be lawful for the commissioners to grant such allowances on the amount of the duties charged in the assessments for that year, in the parish or place where such claim shall be made, adding thereto the amount of any duties charged for the same year on the claimants in respect of any dwelling-house or dwelling-houses inhabited by such claimant, and not situate in the district of the said commissioners, the amount whereof shall have been certified to them as aforesaid; but in case the inspector, surveyor, or assessor shall object to such claims, giving notice thereof in writing to the respective claimants, then the merits thereof shall be heard upon appeal before the said commissioners, subject to such rules, regulations, and penalties, as appeals under the said first mentioned act are directed to be heard and determined.

Claimants to deliver in declaration.

VII. And be it further enacted, That if any person or persons shall make any such claim without declaring or causing to be declared in manner before directed the full amount of all the duties chargeable on him, her, or them under the said acts, or shall be guilty of any fraud or contrivance whatever in making such claim, or in obtaining such allowance, or shall deliver any declaration which shall be false, with intent to obtain the said allowance contrary to this act, or not granted thereby, or shall fraudulently cause to be certified any amount of duty not actually charged on him or her, or shall make a second claim for the same cause, he, she, or they so offending shall forfeit the sum of one hundred pounds, to be recovered and applied as any penalty for offences against the said acts may be recovered and applied.

Punishing persons for acting fraudulently.

VIII. And be it further enacted, That the amount of every allowance

Amount of allowances to

be set down in certificate of assessment. allowance so granted shall be set down in figures, and remain on the certificate of assessment for the parish or place where such claim is made, under the head of "allowances for children," and the whole of such allowance shall be granted out of the duties charged in the said parish or place, by deducting the sums allowed from the amount of duty there charged; and the sum to be paid, after deducting the whole of the said allowance, shall be set down as the net duty to be paid by such claimant in the said parish or place, and the duplicate thereof to be delivered to the collector shall be made or amended in such manner so that the net duty only, after deducting such allowance, may remain to be paid on the said assessment.

Separate account of allowance to be made, and a sum equal to the amount shall be paid into the consolidated fund.

IX. Provided always, and be it further enacted, That a separate account shall be kept of all allowances made under this act, and that a sum equal to the total amount thereof shall be paid into the receipt of the consolidated fund at the Exchequer, out of any monies arising under an act of the present session of parliament, intituled, *An act for granting to his Majesty, during the present war, and until the sixth day of April next after the ratification of a definitive treaty of peace, further additional rates and duties in Great Britain, on the rates and duties on profits arising from property, professions, trades, and offices; and for repealing an act passed in the forty-fifth year of his present Majesty, for repealing certain parts of an act made in the forty-third year of his present Majesty, for granting a contribution on the profits arising from property, professions, trades, and offices; and to consolidate and render more effectual the provisions for collecting the said duties; for the year within which such allowances were made.*

### CAP. LXXXV.

*An act for reviving and continuing until the twenty-fifth day of March one thousand eight hundred and thirteen, an act made in the forty-third year of his present Majesty, for regulating the manner in which the United Company of Merchants of England trading to the East Indies shall hire and take up ships for their regular service.—[July 12, 1806.]*

43 G. 3, c. 63. **W**HEREAS it is expedient that an act made in the forty-third year of the reign of his present Majesty, intituled, An act to explain and amend an act passed in the thirty-ninth year of his present Majesty's reign, intituled, 'An act for regulating the manner in which the United Company of Merchants of England trading to the East Indies shall hire and take up ships for their regular service, to continue until the twenty-fifth day of March one thousand eight hundred and six,' should be revived and continued; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the twenty-fifth day of March one thousand eight hundred and six, the said act shall be revived, and the same is hereby revived, and

Recited act revived and continued till March 25, 1813.

and shall be and continue in force from and immediately after the said twenty-fifth day of *March* one thousand eight hundred and six, until the twenty-fifth day of *March* one thousand eight hundred and thirteen.

## CAP. LXXXVI.

An act for enabling his Majesty to grant the castle of Norwich with the common gaol, castle hill, and certain land adjacent thereto, in the county of Norfolk, and for vesting the same in his Majesty's justices of the peace for the said county, for the use thereof; and for other purposes relating thereto.—[July 12, 1806.]

## CAP. LXXXVII.

*An act more effectually to regulate the collection of the duties on goods, wares, and merchandize imported or exported into or from Ireland; and the payment of bounties, allowances, and drawbacks thereon.*—[July 12, 1806.]

**W**HEREAS it is expedient to consolidate and amend the several laws now in force for regulating the collection of the duties on goods, wares, and merchandize imported or exported into or from Ireland, and the payment of bounties, allowances, and drawbacks thereon, and to provide for the greater ease and convenience of persons engaged in or carrying on trade, and for preventing frauds in the collection of the said duties and in the payment of the said drawbacks, allowances, and bounties; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons in this present parliament assembled, and by the authority of the same, That from and after the commencement of this act, all goods, wares, and merchandize whatever, which shall be unshipped or shipped off at any time before due entry shall be made of the same, with the proper officer of the customs, or warrant or licence had and obtained from such officer, shall be forfeited, and may be seized.

Goods imported or exported without entry may be seized.

II. And be it further enacted, That every such entry shall contain the following particulars in figures and words at length; that is to say, the several and respective numbers of the packages, casks, or vessels in which the goods mentioned in any such entry are contained, with a particular description of such packages, casks, or vessels, and of the name by which such packages, casks, or vessels respectively are usually called and known, and a representation of the several marks on each such package, cask, or vessel, together with a particular account, specifying the denomination and description of the contents of each such package, cask, or vessel; and if the package, cask, or vessel in which any goods or merchandize mentioned in such entry shall be contained, be not described in the manner herein directed, or if the goods contained in each particular package, cask, or vessel, shall not agree with the account of the contents of such package, cask, or vessel, such goods and merchandize, together with

Entry shall distinguish number and marks of packages, and the contents of the goods therein, on penalty of forfeiture.

with the package, cask, or vessel in which the same shall be contained, shall be forfeited, and may be seized.

On seizures for false entry, proof of ownership shall lie on the persons claiming.

III. And be it further enacted, That if any goods, wares, or merchandize shall be seized as being entered in the name of any other than the true owner and proprietor of the same, then and in such case the proof that such goods, wares, or merchandize were entered in the name of the true owner or proprietor thereof, shall lie on the person who shall claim such goods, wares, and merchandize, and it shall not lie on the officer or officers who shall seize the same, to prove that such goods, wares, or merchandize, were entered in the name of any other than the true owner and proprietor thereof.

Post entries shall be made within seven days, on penalty of 5*l*.

IV. And whereas persons importing into Ireland the following goods and merchandize; that is to say, spirits, wines, hops, sugars, coffee, salt, lemons, oranges, and timber, have been sometimes permitted to make a prime entry of such goods and merchandize, as containing a less quantity than they really contain, on account of their not being able exactly to ascertain the quantities thereof, and afterwards to make a post entry of the quantities deficient in such prime entry; be it enacted, That in all such cases such post entry shall be made within seven days after the weight, quantity, quality, and contents of such goods, wares, and merchandize shall be respectively ascertained by the proper officer, or in default thereof the person neglecting to make such post entry shall forfeit the sum of fifty pounds.

Goods not mentioned in invoices forfeited.

V. And be it further enacted, That all goods, wares, and merchandize not entered, mentioned, or set forth in the invoice of any ship or vessel, and found on board such ship or vessel after twenty-four hours from the time of such invoice being made, shall be forfeited, and may be seized.

Packet-boats shall not import nor export goods subject to duty; on penalty of 100*l*. and forfeiture of goods, &c.

VI. And be it further enacted, That if any master or commander of any ship, vessel, or boat, appointed or employed ordinarily by his Majesty's postmasters-general in *Great Britain* or *Ireland*, for the carriage of letters and packets, shall, without the licence of the commissioners of customs and port-duties in *Ireland*, previously obtained, knowingly import or export, or cause, permit, or suffer to be imported or exported in such ship, vessel, or boat, any goods, wares, or merchandize subject to duty, such master or commander shall forfeit the sum of one hundred pounds, together with the value of such goods and merchandize so imported or exported, and all such goods and merchandize so imported shall be forfeited, and may be seized.

Goods stranded shall pay customs or be re-shipped under direction of commissioners of customs with direction of Treasury.

VII. And be it further enacted, That all goods, wares, and merchandize which shall be saved out of any ship or vessel that shall happen to be forced on shore or stranded on the coast of *Ireland*, not being wrecked goods, *Jetsom*, *Flotsam*, or *Lagan*, shall be entered with the proper officer as if the said goods were regularly imported, and after charges of salvage and other charges paid shall be subject to the payment of the like duties, and the owners be entitled to the like drawbacks on exportation; and the like allowances and abatements as such goods, wares, and merchandize



chandize would be liable unto, or the owners be entitled to have, in case the same were regularly imported: provided always that if any ship or vessel shall be so forced on shore or stranded, at any port or place in *Ireland*, to which such ship or vessel was not bound, it shall and may be lawful for the commissioners of customs and port-duties to order and direct that any goods, wares, and merchandize which were on board such ship or vessel, may be re-shipped or transhipped into the said ship or into any other ship or vessel, without the payment of any duties or fees thereon, after payment of salvage, and all other charges of preserving and re-shipping or transhipping the same, under such rules, regulations, and restrictions, and subject to such conditions as such commissioners shall require, by and with the approbation or direction of the commissioners for executing the office of lord high-treasurer of *Ireland*.

VIII. And be it further enacted, That it shall and may be lawful for any officer of customs to open and examine all goods, wares, and merchandize imported, subject to duty *ad valorem*, and if upon such examination it shall appear that the value sworn to or affirmed on the entry thereof, is less than the true value, (except in the case of statues and paintings) it shall and may be lawful for such officer to detain such goods, wares, and merchandize, and to cause the same to be conveyed into any of his Majesty's warehouses, and it shall and may be lawful for the said commissioners of customs and port-duties, and they are hereby empowered to direct the collector of the port where such goods, wares, or merchandize may have been entered, to pay out of any money in his hands to the proprietor of such goods, wares, or merchandize, or to the person making any such entry, the value of such goods, wares, and merchandize, as sworn to or affirmed on the entry thereof, together with an addition of ten pounds *per centum* thereon, and also the duties paid on such goods, but without any further allowance whatsoever, which payment the said commissioners of customs and port duties are hereby directed to cause to be made within thirty days after the goods shall be so taken and detained.

Goods paying duty *ad valorem* may be examined by officers, and the amount with 10l. per cent. paid to the merchant for the same.

IX. And be it further enacted, That such payment so made shall be deemed to be in full satisfaction for such goods, wares, and merchandize, to all intents and purposes as if such goods, wares, and merchandize respectively had been regularly sold; and that it shall be lawful for the said commissioners, whether the value of such goods, wares, or merchandize so respectively ascertained, together with the addition of ten pounds *per centum*, and also the duties paid thereon be demanded or not, to cause the said goods, wares, or merchandize respectively to be fairly and publicly sold to the best advantage, not sooner than twenty days after the goods, wares, or merchandize shall be so taken and detained; and in case there shall be any overplus remaining from the produce of such sale, after deducting the value so ascertained as aforesaid, together with the addition of ten pounds *per centum*, and also of the duties paid or payable thereon, and the charges of warehousing and selling such goods,

Such goods may be sold, and the produce paid to the use of the crown, allowing one-half of the overplus to the officer.

wares,

wares, or merchandize, to order one moiety of such overplus to be paid to the officer or officers of the customs, who shall have opened and examined such goods, wares, or merchandize, as an encouragement for the faithful discharge of his or their duty, and the other moiety, together with the amount of the value of the goods, wares, or merchandize, so ascertained as aforesaid, with the addition of ten pounds *per centum*, and also of the duties payable thereon, shall be paid into the hands of the collector of the port within which such goods, wares, or merchandize shall have been sold, for the benefit of his Majesty; but in case the produce of such sale, after deducting the charge arising from the warehousing, securing, and sale of such goods, wares, or merchandize, shall not exceed or amount to so much as the value of such goods, wares, or merchandize so ascertained as aforesaid, with the addition of ten pounds *per centum*, and of the duties payable thereon, then the whole produce of the sale of such goods, wares, and merchandize, after deducting the charges arising from the warehousing, securing, and sale thereof, shall be paid to the collector of the port within which such goods, wares, and merchandize shall have been so sold for the use of his Majesty.

Packages, if valuable, shall pay duty *ad valorem*.

X. *And whereas in many cases the casks, or packages which contain goods, wares, or merchandize subject to duty ad valorem, are also of a certain value;* be it enacted, That in all cases where such casks or packages are of real value, more than the usual or necessary casks or packages for such goods or merchandize are or ought to be, they shall be entered, and the value thereof, if entered *ad valorem*, shall in every valuation be added to the value of the goods, and pay duty accordingly.

Packages may, in all cases, be seized, &c. together with the goods contained in them.

XI. And be it further enacted, That in all cases, where by this act, or any other act or acts in force in *Ireland* relating to the revenues under the management of the said commissioners of customs and port-duties, or of the commissioners of inland excise and taxes, any goods, wares, or merchandize shall and may be seized or detained, it shall and may be lawful for the officer seizing and detaining the same, also to seize and detain the casks and packages in which such goods, wares, and merchandize shall be respectively contained, and such casks and packages shall be dealt with in all respects in the same manner as the goods, wares, and merchandize so seized and detained.

Goods stored for security of duties may be sold if perishable within two months, or else within six months.

XII. And be it further enacted, That it shall and may be lawful for the said commissioners of customs and port-duties, or for the collector or other chief officer of the port for the time being in their respective districts, in all cases where goods are or shall be entered on bills of store or bills of view, and brought into his Majesty's warehouses for the security of the duties thereon, except such goods, wares, and merchandizes respecting which any special provision is made by this or any other act or acts in force in *Ireland*, to cause all such goods, if perishable, which shall have remained there for the space of two months, and if not perishable, for the space of six months, the duties upon

upon which have not been paid or secured as the law directs, to be publickly sold by auction or inch of candle as soon as conveniently they can; and after such sale the produce thereof shall be first applied towards payment of the duties, and of the storeage; and all other charges thereon, and the overplus (if any) shall be rendered and paid to the proprietor or other person lawfully authorised to receive the same: provided always, that before any such sale shall be made of any perishable goods, three days' notice thereof, and before any such sale of goods not perishable, then one month's notice thereof, and of the place, day, and hour of making such sale respectively shall be publickly kept posted up, and exposed to open view in the long room at the custom-house of the port where such sale is to be made, specifying each article and package, and the respective marks thereon.

XIII. And be it further enacted, That in case any goods, wares, or merchandize subject or liable to the payment of duty upon import, shall, either within eight leagues of the shore of *Ireland*, or within any port, harbour, haven, or creek in *Ireland*, be unshipped, or shall be taken out of any ship or vessel at sea, in order to be put into any other vessel, ship, or boat, or shall be taken out of any ship or vessel in order to be landed, without first paying or securing according to law all duties payable by law thereon, all such goods, wares, and merchandize shall be forfeited, and the master or other person having charge of such ship, boat, or other vessel, into or out of which any such goods, wares, or merchandize shall be taken or put as aforesaid, shall forfeit treble the value of such goods, wares, or merchandize, unless in case of unavoidable distress or necessity, (of which the master or other person having charge of such ship, boat, or other vessel, shall immediately upon his arrival give notice in writing, and make proof thereof before the chief officer or officers of the customs in the first port in *Ireland* where he shall arrive).

XIV. And be it further enacted, That if any brandy, rum, or other spirits, in any cask, bottle, jar, or other vessel or package under sixty gallons gauge, save and except spirits of vitriol, or other spirits used in the linen manufacture, and cordial waters; or if any teas (except such teas as shall be exported from *Great Britain* to *Ireland* in packages, containing not less than ten pounds each); or if any tobacco in any package, containing less than four hundred and fifty suttle pounds weight; or if any coffee in any package, containing less than one hundred and twelve pounds weight; or if any goods, wares, or merchandize, by law liable to forfeiture upon importation into *Ireland*, shall be found on board any ship, vessel, or boat, in any bay, port, harbour, creek, haven, river, or other place in *Ireland*, or within eight leagues of the shore thereof, or shall be discovered so to have been, although bulk shall not appear to have been broken, or although it shall not appear that any of the said goods, wares, or merchandize before mentioned, were run or attempted

attempted to have been run out of such ship, vessel, or boat, in every such case all such goods, wares, and merchandize, so found on board such ship, vessel, or boat, and also such ship, vessel, or boat, with all her guns, tackle, furniture, ammunition, and apparel shall be forfeited; and if any ship, vessel, or boat shall be found in any bay, port, harbour, haven, river, creek, or other place in *Ireland*, or within eight leagues of the shore thereof, or shall be discovered so to have been, although such goods, wares, or merchandize before mentioned, or any of them, shall not be found on board such ship, vessel, or boat, upon proof made that any such goods, wares, or merchandize, have been taken from on board such ship, vessel, or boat, or landed in any part of *Ireland*, then every such ship, vessel, or boat, with all her guns, tackle, furniture, ammunition, and apparel, and all goods, wares, and merchandize on board, shall be forfeited, over and above any other penalty or forfeiture for the said offence: provided always, that no such forfeiture shall be incurred in case such ship, vessel, or boat, not being bound for any port in *Ireland*, shall be driven in by unavoidable necessity and distress, provided the master or other person having or taking the charge or command of such ship, vessel, or boat, shall immediately after the arrival of such ship, vessel, or boat, in any bay, port, harbour, haven, river, creek, or other place in *Ireland*, give notice in writing, and make satisfactory proof of the port to which such ship, vessel, or boat was bound, and also of such necessity and distress, to and before the chief officer of the customs at the port or place where such ship, boat, or vessel shall arrive: provided also, that it shall be lawful to have so much tea, brandy, rum, or other spirits for the use of the seamen then belonging to and on board such ship, vessel, or boat, as shall not exceed in quantity more than two gallons of spirits nor more than one pound of tea, nor more than two pounds of tobacco, for each seaman belonging to such ship, vessel, or boat.

If ships in distress land goods illegally they shall be forfeited.

XV. Provided always, and be it enacted, That if any ship, vessel, or boat shall come into any bay, port, harbour, haven, river, creek, or other place in *Ireland*, or shall be within eight leagues of the shore thereof; and any spirits, teas, or tobacco, or any goods, wares, or merchandize, shall be unlawfully landed from such ship, vessel, or boat, such ship, vessel, or boat, together with all her guns, tackle, furniture, ammunition, and apparel shall be forfeited; and also the remainder of the cargo of such ship, vessel, or boat, notwithstanding such ship, vessel, or boat was forced into *Ireland*, or was within eight leagues of the shore thereof, by unavoidable necessity or distress.

XVI. *And whereas by several acts of parliament in force in Ireland, certain ships, vessels, and boats, in the said acts respectively particularly described, are, if found in any bay, port, harbour, haven, river, or creek in Ireland, or within four leagues of the shore thereof, or discovered so to have been, under certain circumstances subject and liable to forfeiture, together with all goods on board any such ship,*

ship, vessel, or boat, and the guns, furniture, ammunition, tackle, and apparel thereof: and whereas it is expedient that the provisions of the said acts should be extended; be it therefore enacted, That from and after the commencement of this act, every ship, vessel, and boat, which under and by virtue of any act or acts in force in *Ireland*, or of any of the provisions in any such act or acts contained, would be subject and liable to forfeiture for hovering, or being found or discovered to have been within four leagues of the shore of *Ireland*, shall, with all her guns, tackle, furniture, ammunition, and apparel, and all goods and commodities on board, be subject and liable to forfeiture, if hovering, or found, or discovered to have been within eight leagues of the shore of *Ireland*, under any of the circumstances in the said acts or any of them respectively specified, described, or mentioned; and that all and every such act and acts respectively, and all clauses, provisions, powers, authorities, forfeitures, penalties, restrictions, exemptions, exceptions, matters, and things, in such act or acts contained, relating to ships, vessels, or boats, shall be, and the same are and is hereby extended, and hereby directed and declared severally and respectively to extend, and shall from and after the commencement of this act, be deemed and construed to extend, and shall apply and be in full force, and be applied and put in execution, as to all ships, vessels, and boats, and the guns, tackle, furniture, ammunition, and apparel thereof, which shall, under any of the circumstances specified, described, or mentioned in any such act or acts, be hovering or found, or discovered to have been within eight leagues of the shore of *Ireland*; and also to all goods on board any such ships, vessels, or boats, in as full and ample a manner to all intents and purposes, as if all and every such act and acts, and all the clauses, provisions, powers, authorities, forfeitures, penalties, restrictions, exemptions, exceptions, matters, and things therein contained, were particularly and expressly repeated and re-enacted in the body of this present act, as to such distance of eight leagues as aforesaid.

Extending limits of hovering to eight leagues.

XVII. And be it further enacted, That from and after the commencement of this act, all pains, as well pains of death as other pains, and all forfeitures, fines, and penalties, and all provisions, powers, authorities, rules, regulations, restrictions, exemptions, and exceptions, contained in all and every or any act or acts of parliament in force in *Ireland*, relating to ships, vessels, or boats so hovering, or found, or discovered to have been within four leagues of the shore of *Ireland*, or to any master or other person having or taking the charge or command, or any other person on board of any such ship, vessel, or boat, shall extend, and shall be deemed, construed, and taken, and shall apply and be in full force, and put in execution in all cases,

Penalties of former acts as to hovering extended to this act.

cases, and for all purposes as to all such ships, vessels, or boats which shall be hovering, or found, or discovered to have been within eight leagues of the shore of *Ireland*; and as to every master or other person having or taking the charge or command, or other person on board of such ship or vessel as aforesaid, in as full and ample a manner to all intents and purposes, as if all and every such act and acts, and all such pains, as well pains of death and other pains, and all forfeitures; fines, and penalties, provisions, powers, and authorities, rules, regulations, restrictions, exemptions, exceptions, clauses, matters, and things in such act or acts contained and enacted, were particularly and expressly repeated and re-enacted in the body of this present act, as to such distance of eight leagues as aforesaid; any thing in any act or acts to the contrary notwithstanding.

Doubts respecting the limits of hovering shall not prevent judgement against vessel and cargo.

XVIII. And be it further enacted, That if upon any trial of any information for, or of any action relating to the seizure or forfeiture of any ship, vessel, or boat, or the tackle, apparel, guns, furniture, or ammunition thereof, or of goods on board the same respectively, hovering, or being found, or discovered to have been within any limits or distances mentioned in this act, or seized or proceeded against in due course of law for hovering, or being so found or discovered as aforesaid, it shall appear to the court or jury respectively, that from the evidence given on such trial it is doubtful whether such ship, vessel, or boat was within such limits or distances as aforesaid, but it shall nevertheless at the same time be made appear to the satisfaction of such court or jury respectively, that such ship, vessel, or boat, had on board prohibited goods, or goods in packages, contrary to law, or goods liable to the payment of duties in *Ireland*, and was then bound for, or hovering on the coast or shore of *Ireland*, for the purpose of clandestine importation or illegal running of such goods, it shall be lawful for such court or jury to find a verdict, or give judgment on such information or action respectively, as to any such ship, vessel, or boat, and the guns, furniture, ammunition, tackle, and apparel thereof, and any goods on board such ship, vessel, or boat, in like manner as if it had been fully proved that such ship, vessel, or boat, was hovering, or found, or had been discovered to have been within any such limits or distances as aforesaid: provided nevertheless, that nothing herein contained shall be construed to extend to alter any such limits or distances, or to any cases in which there shall not be a doubt as to whether such ship, vessel or boat, in respect whereof any such questions shall arise, was hovering, or found, or discovered to be within such limits or distances respectively as aforesaid.

Custom-house officers may batten down hatchways of ships bound for *Ireland* having spirits, &c. on board.

XIX. And be it further enacted, That any officer or officers of customs in *Ireland* who shall first come on board any ship or vessel bound for any port in *Ireland*, and having on board any spirits, wines, tobacco, tea, sugar, or coffee, except the quantity allowed by law for the consumption of the crew, either within the limits of any of the ports of *Ireland*, or within eight leagues of

of the shore thereof, shall and may, and he and they is and are hereby empowered and required to batten, fasten, and lock down the main and other hatchway and hatchways leading to the hold or place of stowage in such ship or vessel; and if such officer or officers shall neglect so to do, then and in such case, any other officer or officers of the customs shall and may batten, fasten, and lock down the said hatchway and hatchways: and the master or other person having or taking the charge or command of such ship or vessel, shall and he is hereby required to assist or cause to be assisted such officer or officers by and with a sufficient number of the crew of such ship or vessel in the battening, fastening, and locking down such hatchway or hatchways, and to provide and keep on board good and sufficient locks and fastenings for that purpose; and if any such master or other person shall neglect or refuse to provide and keep such locks and fastenings, or to assist or cause to be assisted any such officer or officers in battening, fastening, or locking down such hatchway or hatchways according to the directions of this act, or if any such hatchway shall, after the same shall have been so battened, fastened, or locked down as aforesaid, according to the directions of this act, be opened, or if any fastening or lock affixed to any such hatchway for the purpose of fastening or locking the same according to the directions of this act, shall be open, broken, or damaged after such hatchway shall have been so battened, fastened, or locked down as aforesaid, and before the same shall have been opened by the proper officer or officers of the customs, the master or other person having the charge or command of such ship or vessel, shall for each and every such offence forfeit the sum of two hundred pounds.

XX. And be it further enacted, That when any goods, wares, or merchandize shall be unshipped or landed in *Ireland* out of any vessel or boat under the burthen of twenty-five tons, not being in leak or wreck, before due entry made of such vessel or boat, and of all such goods at the custom-house or place allowed by law for landing thereof, or after due entry, without the knowledge, privity, and consent of the proper officer or officers of the port or place where such goods, wares, or merchandize shall have been unshipped or landed, such vessel or boat together with its tackle, apparel, and furniture, shall be forfeited.

Forfeiture of vessels under twenty-five tons landing goods without paying duties.

XXI. And be it further enacted, That whenever any ship or vessel shall arrive at any port or harbour of *Ireland*, and the master or person taking charge of such ship or vessel, shall report to the proper officer that either the whole or any part of the cargo of such ship or vessel is not to be landed in *Ireland*, or not to be landed in such port of her first arrival, and shall depart from such port or harbour, and shall arrive in any other port or harbour in *Ireland*, it shall be lawful for the collector or other proper officer of such last mentioned port or

If cargoes of ships coming from one port to another do not agree with invoice and entry at the first port, vessel and cargo may be seized.

harbour to examine the state of the cargo of such ship or vessel; and if such cargo shall not agree with the report and invoice of the master or, other person, made to the collector or other proper officer of the port or harbour where such ship or vessel did first arrive, every such ship or vessel together with her cargo shall be forfeited, and shall and may be seized by any officer of the customs, unless it shall appear that such disagreement was caused by unavoidable necessity.

Officers of customs may enter coasting ships and compare cargo with cockets, and if they disagree may seize the ship, &c.

XXII. And be it further enacted, That it shall be lawful to and for any officer or officers of the customs to enter into any coasting ship or vessel, which shall be within the limits of any of the ports of *Ireland*, or within eight leagues of the shore thereof, and to demand the cocket, certificate, let-pass, or transire obtained by the master or other person having the charge of such ship or vessel, and to examine whether the cargo on board such ship or vessel corresponds with the said cocket, certificate, let-pass, or transire; and if such cargo shall not correspond with the said cocket, certificate, let-pass, or transire, then every such officer is hereby authorised and required immediately to seize such ship or vessel, and bring her into the next convenient port or harbour to which she can be brought; and whether such cargo shall be found to correspond with such cocket or not, such officer or officers is and are hereby authorised and empowered to stay and remain on board all such ships and vessels during the time that the same shall continue within any such port, or within eight leagues as aforesaid; and if such master or other person having charge of such ship or vessel, shall, upon demand by any such officer, refuse or omit to produce such cocket, certificate, let-pass, or transire, or if any person shall oppose, molest, or hinder any officer or officers of the customs in going or remaining on board any ship or vessel, or in the entering or searching the cabin or any other part of any such ship or vessel, every such person shall for every such offence forfeit the sum of one hundred pounds.

Regulations for sufferance and cockets for coasting vessels.

XXIII. And be it further enacted, That if any goods, wares, or merchandize, shall be put on board any ship or vessel to be carried from any one port, haven, or creek of *Ireland*, to be landed at any other place in *Ireland*, without a sufferance or warrant first had and obtained from the proper officer of the port where such goods shall be shipped or put on board, all such goods, wares, and merchandize, shall be forfeited, and the master or other person having the charge of every such ship or vessel, who shall take in any goods, wares, or merchandize, in any port, haven, or creek in *Ireland*, to be landed and discharged in some other port, haven, or creek thereof, shall, before the ship or vessel be removed from the port or place where he shall take in his lading, take out a cocket, certificate, let-pass, or transire, as the case may require, and enter into a bond with two sufficient sureties to his Majesty, his heirs and successors, in a sum equal to the value of the goods, wares, and merchandize.



merchandize so laden or taken on board such ship or vessel, conditioned for the delivery and discharge thereof in the port or place for which the same shall be entered as aforesaid, or in some other port or place in *Ireland*, the dangers and accidents of the seas excepted, and also conditioned to return a certificate within two calendar months after the date of such cocket, certificate, let-pass, or transire, under the hand and seal of the proper officer of the port where the same shall be landed and discharged, to the collector or other chief officer of the port in which such goods shall have been put on board, that such goods, wares, and merchandize were landed and discharged at the port for which the same shall have been entered, or at some other place within *Ireland*; and in case any such person as aforesaid, shall omit or neglect to take out such cocket, certificate, let-pass, or transire, and become bound as aforesaid, such person so neglecting or omitting, shall for every such offence forfeit the sum of one hundred pounds.

XXIV. And be it further enacted, That if any ship or vessel having departed from any port or place in *Ireland*, where she shall have obtained a cocket, certificate, let-pass, or transire, shall arrive at any other port or place in *Ireland*, not having on board all such goods, wares, and merchandize as shall be mentioned in such cocket, certificate, let-pass, or transire, or not indorsed thereon by the proper officer, as having been landed at some other port in *Ireland*, or having on board any goods, wares, and merchandize, not mentioned in such cocket, certificate, let-pass, or transire, then and in every such case, such ship or vessel, with all her tackle, ammunition, furniture, and apparel, shall be forfeited, and the master of such ship or vessel shall forfeit the sum of one hundred pounds.

Coasters not having all goods agreeing with cocket, forfeited; and penalty on master, 100*l*.

XXV. And be it further enacted, That if any goods, wares, or merchandize, brought or coming into any port, haven, or creek within *Ireland*, from any other port, haven, or creek within the same, by coast-cocket, certificate, let-pass, or transire, in ships or vessels, shall be landed or put on shore before such cocket, certificate, let-pass, or transire, shall be delivered to the proper officer or officers of the port, and a warrant or surffiance made and given by such officer or officers for the landing and discharging thereof; or, if the goods, wares, and merchandize do not agree with such cocket, certificate, let-pass, or transire, the master or other person having charge of such ship or vessel out of which the goods shall be landed or put on shore, consenting thereunto, shall forfeit the sum of fifty pounds; and if any goods of foreign growth, product, or manufacture, coming coastwise as aforesaid, shall be landed without the presence of an officer of the customs, such foreign goods shall be forfeited, and may be seized.

On landing of goods brought coastwise, the cocket, &c. shall be produced.

XXVI. And be it further enacted, That whenever the master or other person having the charge of any ship or vessel arriving at any port or place in *Ireland*, shall report to the proper officer of customs either the whole or any part of

Where a cargo or part is reported not to be landed, bond shall be given

to the collector.

the cargo of such ship or vessel not to be landed in *Ireland*, it shall be lawful for the collector or other chief officer of such port or place to detain such ship or vessel, and such cargo, or such part of the cargo thereof as shall be so reported not to be landed, until such master or other person having charge of such ship or vessel, shall execute a bond to his Majesty, with two sufficient sureties to be approved of by the collector or other chief officer of the port where such ship or vessel shall arrive, in double the amount of the duty payable in *Ireland* on such cargo, or part of such cargo; which bond shall contain a condition that such cargo, or such part thereof as aforesaid, shall not be landed in *Ireland*.

Officer may examine bales of goods reported not to be landed, and seize them if they are prohibited goods.

XXVII. And be it further enacted, That where the master of any ship or vessel shall report any bales or other packages of goods, contents unknown, and not to be landed, or for exportation from *Ireland*, in the same ship or vessel in which they were imported, it shall and may be lawful for any officer of customs to open such bales and packages on board such ship or vessel so reported, and to examine the contents thereof; and in case it shall appear on such examination that such bales or packages shall contain any goods which are prohibited to be imported into *Ireland*, or are liable to forfeiture on being imported into *Ireland*, all such goods and the packages thereof shall be forfeited; and in case such goods shall not be prohibited, the same shall be chargeable with the duties due and payable thereon, and shall not be permitted to be exported or delivered for that purpose before the legal duties due thereon to his Majesty are regularly paid for the same, without the particular leave and directions of the said commissioners of customs and port-duties, or the collector of the port where such goods shall arrive; and all goods found on board any such ship or vessel, which the master shall have omitted to specify in his report, shall be forfeited.

Officer may enter ships outward-bound, and compare cargo with cocket of goods exported on drawbacks, &c.

XXVIII. And be it further enacted, That it shall be lawful for any officer or officers of customs to go on board any ship or vessel being in any port or harbour, or within eight leagues of the coast of *Ireland*, and to demand from the master, commander, or other person having charge of such ship or vessel, the cocket granted for any goods on board such ship or vessel entered outwards, and on the exportation whereof any person shall be entitled to any bounty or drawback, and to examine whether the cargo on board such ship or vessel corresponds with the said cocket; and if on examination of such goods on board such ship or vessel, the said officer or officers shall find that such goods on board are less in quantity than, or different in quality from, the goods specified in such cocket so produced, in such case the whole of such goods so found on board such ship or vessel, together with the ship or vessel, on board of which such goods shall be found, shall be forfeited; and in case no such goods as shall be mentioned in such cocket shall be found on board such ship or vessel, such ship or vessel shall be forfeited;

forfeited; and in case the master, commander, or other person having charge of any such ship or vessel, shall refuse or neglect to produce such cocket, and shall have cleared out such ship or vessel, all goods, wares, and merchandize on board such ship or vessel, together with the ship or vessel, shall be forfeited; and it shall and may be lawful for such officer or officers, in any of the cases aforesaid, to seize such ship or vessel, and the goods, wares, or merchandize found on board the same respectively, as the case may be.

XXIX. And be it further enacted, That no drawback or bounty shall be allowed or paid for any goods, wares, or merchandize exported or intended for exportation from *Ireland* to *Great Britain*, or to the *Isle of Man*, or to the Islands of *Jersey*, *Guernsey*, *Alderney*, or *Sark*, until a certificate shall be produced under the hands and seals of office, from the collector or comptroller, or other chief officer of the customs for the port where such goods shall be landed, testifying the landing thereof, which certificate shall be produced within four months after such goods were so exported, and shall express the exact weight, measure, or quantity respectively of the goods, wares, or merchandize so landed, with the numbers and marks of the casks, bales, or other packages in which such goods, wares, or merchandize shall be contained: provided always, that in case the ship or vessel in which such goods, wares, or merchandize were exported shall have been detained on her voyage by contrary winds; or in case any goods, wares, or merchandize shall have perished at sea, or shall have been taken by an enemy or pirate, and the same shall be respectively proved to the satisfaction of the commissioners of customs and port-duties, it shall and may be lawful for the said commissioners of customs and port-duties to direct payment to be made of any drawback or bounty on such goods, wares, and merchandize respectively, on production of such certificate after the expiration of the said four months; or in case of such loss or capture then without such certificate being produced, any thing herein contained to the contrary notwithstanding: provided also, that in case such certificate shall vary as to the measure or quantity of any goods from the amount thereof whereon drawback or bounty shall be claimed, and such variation shall not exceed what shall appear to the said commissioners a reasonable allowance for ordinary leakage, or accidental diminution of measure or quantity, it shall be lawful for them to direct payment of such bounty or drawback to be made notwithstanding such variation.

XXX. And be it further enacted, That no drawback shall be paid on the exportation from *Ireland* of any goods, wares, or merchandize intended to be exported and declared for exportation elsewhere than to *Great Britain*, or the *Isle of Man*, or the isles of *Jersey*, *Guernsey*, *Alderney*, or *Sark*, unless the exporter, merchant, or person having the direction of the voyage, shall make and sign an affidavit upon the debenture-paper, that he is the real owner, exporter, merchant, or person having the direction

Drawbacks on goods to Great Britain, Jersey, &c. shall not be paid without certificate of landing there, unless in case of goods lost at sea, &c.

Affidavit required from owner and master to obtain drawback on goods shipped for exportation to foreign parts.

direction of the voyage, and that such goods, wares, and merchandize have, at the time of making such affidavit, been shipped fairly and without fraud, and that all duties of customs and excise due and payable on such goods, wares, and merchandize have been duly paid and satisfied, to the best of his knowledge and belief, specifying the time when and the place where such duties shall have been paid, and that such goods, wares, and merchandize are intended to be exported to the port or place mentioned in the entry thereof and to no other, and that no part thereof is intended to be re-landed in any part of *Ireland*, or to be landed in *Great Britain*, or the *Isle of Man*, or the islands of *Faro* or *Ferro*, nor to be transhipped or put on board any ship or vessel; and the master or person having the charge or command of the ship or vessel on board which such goods, wares, and merchandize shall be shipped for exportation, shall also make and sign an affidavit on such debenture-paper, that he is the master or person having the charge or command of such ship or vessel, and that such goods, wares, and merchandize, have at the time of the making such affidavit been fairly shipped, and are then actually on board such ship or vessel, and that he will not suffer the same or any part thereof to be re-landed in *Ireland*, nor to be landed in *Great Britain*, or in the *Isle of Man*, or in the islands of *Faro* or *Ferro*, nor to be transhipped or put on board any ship or vessel unless in case of real distress, to save such goods, wares, or merchandize from perishing.

Penalty on illegally re-landing goods; Forfeiture, and 500*l.*

XXXI. And be it further enacted, That in case the master or person having charge of any ship or vessel, shall permit or suffer any goods, wares, or merchandize, which shall be entered and shipped for exportation, on which any drawback or bounty shall be paid or payable, to be re-landed in any port or place in *Ireland*, or unshipped within eight leagues of the coast thereof, or before the arrival of such ship at its port of destination, unless in case of real distress, to save the same from perishing (of which distress the master or person having the charge of such ship or vessel out of which such goods, wares, and merchandize shall be so unshipped or re-landed, shall immediately give notice in writing to, and make proof before the chief officer of customs at the port or place where such goods, wares, and merchandize shall be unshipped or re-landed) the said goods, wares, and merchandize so unshipped or re-landed shall be forfeited; and the master or person having the charge of such ship or vessel, and also the owner of such goods, wares, and merchandize, shall respectively forfeit the sum of five hundred pounds.

No drawback to be paid till bond given not to re-land, nor till 31 days after sailing.

XXXII. And be it further enacted, That no drawback or bounty shall be paid to any person or persons, nor shall any person or persons be entitled to receive any drawback or bounty upon the exportation of any goods, wares, or merchandize from *Ireland*, until the person exporting the same, together with two sufficient sureties, shall enter into a bond to his Majesty, his heirs and succes-

sors,

sors, in double the value of such goods, wares, or merchandize, conditioned that neither the whole nor any part of such goods wares, or merchandize so to be exported shall be landed again in any port or place within *Ireland*, or in the *Isle of Man*, (except such goods, wares, and merchandize, as may by law be exported from *Ireland* to the said *Isle of Man*) or in the isles of *Faro* and *Ferro*, unless in case of distress; and that no such drawback or bounty shall be paid to any person or persons until after the expiration of thirty-one days from the sailing of the vessel on board which such goods, wares, or merchandize were shipped for exportation: provided always, that upon a certificate being returned under the hand and seal of the proper officer of the customs, at any port or place in any part of his Majesty's dominions, plantations, or settlements where any officer of the customs shall be resident, or for want of such officer, or if such goods, wares, or merchandize shall be landed at any foreign port or place, then under the hand and seal of the British consul or vice-consul residing at the port or place; and if there shall be no such consul or vice-consul, then under the hand and seal of the chief magistrate of the port or place, or under the hand and seal of two known merchants of the port or place where such goods, wares, and merchandize shall have been landed, that the same were there landed; or upon proof made to the satisfaction of the said commissioners of customs and port-duties, or of the collector, comptroller, or other chief officer at the port at which such goods, wares, or merchandize were shipped for exportation, that such goods, wares, or merchandize were taken by enemies or pirates, or perished in the seas, such bond shall become void and shall be cancelled; and such certificate shall be produced within nine months from the date of such bond, with respect to goods, wares, and merchandize entered for or landed in any part of *Europe*, (other than *Great Britain* or the *Isle of Man*, or the isles of *Guernsey*, *Jersey*, *Alderney*, or *Sark*) not within the *Streights of Gibraltar*; and within fifteen months in respect to goods, wares, or merchandize entered for or landed in any other part of *Europe*, or in any part of *Asia*, *Africa* or *America*.

XXXIII. And be it further enacted, That in case any such bond shall be put in suit, the proof that such goods were landed in *Ireland*, or in the islands of *Faro* or *Ferro*, shall not lie on his Majesty, his heirs or successors, but such goods shall be deemed to have been landed there, unless proof shall be made of the place at which the same were landed or put on shore, not being within *Ireland*, or the islands of *Faro* or *Ferro*: provided always, that no such bond shall be put in suit at any time beyond three months after the time within which such certificate as aforesaid for vacating the same is required to be produced; nor in case such goods shall have been landed by licence from the collector or other proper officer of the port.

XXXIV. And be it further enacted, That the master of every ship arriving at any port, harbour, or creek, in *Ireland*, or departing

Proof of landing goods) out of Ireland shall be made by the party.

Report shall be made of ships in ball-

last inwards  
or outwards.

parting from any port, harbour, or creek, in *Ireland*, in ballast, shall make a just and true report of such ship or vessel inwards or outwards respectively, and answer upon oath to such questions relative to the voyage and navigation of such ship or vessel, and to the goods, wares, and merchandize laden on board, or unshipped from such ship or vessel, as shall be put to him by the collector, comptroller, or other chief officer of customs at the port, harbour, or creek, where he shall arrive, or from whence he shall depart, and shall, if required by such officer, produce the ship's papers, under the penalty of forfeiting one hundred pounds for every neglect, omission, or refusal so to do: provided always, that no master or other person having the charge or command of any ship or vessel in ballast, making a report as above required, shall in respect thereof be liable to the payment of any fee.

None but of-  
ficers or per-  
sons licensed  
shall go on  
board East-  
India ships.

XXXV. And be it further enacted, That it shall not be lawful for any person or persons to enter on board any ship or vessel arriving from any part of the *East Indies* or *China* homeward-bound, except officers of customs whose duty obliges them to go on board such ship, or such other person or persons as shall receive a permit or licence from the collector or other chief officer of the port or place where such ship shall lie or be, under the penalty of five hundred pounds for every time such person or persons shall go on board such ship without such licence as aforesaid; and if any goods, wares, or merchandize, shall be found open on board such ship or vessel, the same shall be taken account of, and made up in proper packages suited to the nature of such goods, by any officer or officers stationed at the port or place where such ship or vessel shall be; which said goods, wares, and merchandize, when so packed, shall be corded and sealed with lead, with the King's-arms thereon, and an account of all such goods, wares, and merchandize so packed up, corded, and sealed as aforesaid, shall be transmitted to the commissioners or collector of the customs in the port of *London*, and also to the chairman of the court of directors of the United Company of Merchants of *England*, trading to the *East Indies*.

For prevent-  
ing boats car-  
rying persons  
on board East-  
India ships;  
penalty on  
resisting of-  
ficers 500*l*.  
forging a li-  
cence, 1000*l*.

XXXVI. And be it further enacted, That if any boat or vessel shall carry to such ships or vessels arriving from any part of the *East Indies* or *China*, any persons without such licence as aforesaid, such boat or vessel shall be forfeited, with all her furniture and tackle, and may be seized by any officer of the customs; and that it shall and may be lawful to and for any officer of customs stationed on board such ship or ships, vessel or vessels, arriving from the *East Indies* or *China*, and they are hereby required to prevent any person or persons from going on board the same, unless he, she, or they produce such licence; and that if any person or persons shall resist or obstruct such officer in doing his duty as aforesaid, such person or persons shall forfeit the sum of five hundred pounds; and if any person or persons whatsoever shall in any case forge or counterfeit any such licence or permit as is hereinbefore mentioned, or shall knowingly use or employ

employ any such forged or counterfeited licence or permit, he, she, or they, shall forfeit the sum of one thousand pounds for every such offence.

XXXVII. And be it further enacted, That when any ship or vessel shall arrive at any port or place in *Ireland*, it shall be lawful for the commissioners of customs and port-duties, or for the collector or surveyor of the port, or tide-surveyor, or other officer appointed by the said commissioners of customs and port-duties, or any of them, to place one or two officers of the customs on board such ship or vessel, there to remain during such time as to such commissioners, collector, surveyor, or other chief officer, shall in their discretion seem fit; and that from the time any goods or merchandize shall be begun to be shipped or put on board any ship or vessel at any port or place in *Ireland*, to be carried to any other port within the same, or to any parts beyond the seas, it shall be lawful for the said commissioners of customs and port-duties, or for the collector, surveyor, or other chief officer of the port where such goods or merchandize shall be so put on board such ship or vessel, to place an officer or officers of customs, not exceeding two in number, on board such ship or vessel, there to remain for such time as to the said commissioners, or to such collector, surveyor, or chief officer, in their discretion shall seem fit; and in case such ship or vessel shall have any corn or other goods on board, which shall at the time be prohibited to be exported, or any goods on which any drawback, allowance, or bounty shall be payable, on proof of the landing thereof in *Great Britain*, then and in every such case, it shall be lawful for the said commissioners, or the collector, surveyor, or other chief officer, to require one such officer to remain on board such vessel during her voyage, whether it be a coasting voyage or to *Great Britain* respectively.

Commissioners, &c. empowered to place officers on board all ships.

XXXVIII. And be it further enacted, That every master or other person having charge of any such ship or vessel in the respective cases aforesaid, shall provide such officer or officers with good and sufficient beds or hammocks to rest or sleep in, under the deck of such ship or vessel, and shall also provide such officer or officers with sufficient food during the time of his or their being on board, and shall land such officer or officers at the place for which such ship or vessel shall have cleared out, or at any other place within the harbour where such ship or vessel shall be at the time when such officer shall be placed on board, as such commissioners, collector, surveyor, or chief officer shall direct; and for any neglect or refusal in any of the cases aforesaid, such master or other person as aforesaid shall forfeit the sum of one hundred pounds.

Master shall provide officer with bedding and provisions.

XXXIX. And be it further enacted, That it shall and may be lawful for the commanders of any of his Majesty's ships or vessels of war, or any commissioned, warrant, or petty officer specially authorised by them, to seize, without having any deputation or commission from the commissioners of customs and port-duties in *Ireland* for that purpose, any ships or vessels whatever, and any

Commanders of King's ships may seize vessels with contraband goods.

any such goods, wares, and merchandize found on board any ship or vessel as shall be subject to forfeiture under any act or acts in force in *Ireland*, relating to the revenue under the management of the said commissioners of customs and port-duties, for any offence against the said acts, or any of them; provided that the commander of such ship or vessel of war shall in all respects, in regard to the delivery and prosecution of any such seizure, conform to all and each and every of the rules, regulations, and restrictions to which the officers of customs in *Ireland* are now, or hereafter shall be subject, in case of such seizures made by them; any law, usage, or custom to the contrary notwithstanding.

If any part of the cargo of a ship chased by revenue-vessels, &c. is thrown overboard, the ship and cargo shall be forfeited.

**XL.** And be it further enacted, That whenever any part of the cargo of any ship or vessel chased by any ship or vessel in the service of the commissioners of customs and port-duties in *Ireland*, or by any ship or vessel belonging to his Majesty's navy, shall be thrown overboard during such chase, whether within or without the limits of any port of *Ireland*, or within or beyond eight leagues of the shore thereof, in every such case such ship or vessel, with all her guns, tackle, furniture, ammunition, and apparel, shall be forfeited, together with the remaining part of such cargo.

Vessels in the navy, or service of the customs, may fire on ships refusing to bring to, on hoisting a pendant and firing a gun.

**XLI.** And be it further enacted, That in case any ship or vessel, liable to seizure or examination, shall not bring to on being required so do, or being chased by any ship or vessel belonging to his Majesty's navy, having the proper pendant and ensign of his Majesty's ships hoisted, or by any vessel in the service of the commissioners of customs and port-duties in *Ireland*, having a pendant and ensign hoisted with such marks thereon in a blue field, as now are or shall be directed or authorised by the said commissioners of customs and port-duties to be used or worn by such vessels at the time, it shall be lawful for the captain or master, or other person having the charge or command of any such vessel belonging to the navy, or in the service of the said commissioners of customs and port-duties, to fire into such ship or vessel which shall not bring to after such colours shall be hoisted, and after a gun shall have been fired by such vessel belonging to the navy, or in the service of the said commissioners of customs and port-duties, as a signal; and such captain, master, or other person, and every person acting in his aid or assistance, or by his directions, shall be and is hereby indemnified and discharged from any penalties or actions for damages for so doing; and in case any person or persons shall be wounded, maimed, or killed by or by means of such firing, and in case such captain, master, or other person having the charge or command of any such vessel belonging to the navy, or in the service of the said commissioners of customs and port-duties, or any person acting in his or their aid or assistance, or by his or their direction, shall be sued, molested, or prosecuted, or shall be brought before any of his Majesty's justices of the peace, or other justices or persons having competent authority, for or on account of such wounding, maiming,



maiming, or killing, all and every such justice or justices, person or persons, is and are hereby authorised and empowered, enjoined, and required to admit every such captain, master, and other person or persons so brought before him or them as aforesaid, to bail.

XLII. And be it further enacted, That if any ship or vessel not belonging to his Majesty's navy, nor being in the service of the said commissioners of customs and port-duties, nor being otherwise authorised by law, shall carry or hoist any such pendant or ensign as hereinbefore mentioned or described, the master or person having the charge or command of any such ship or vessel shall forfeit the sum of five hundred pounds.

Penalty on ships hoisting a pendant not being authorised, 500*l*.

XLIII. And be it further enacted, That if any person or persons on board any ship, boat, or vessel, being in any port, harbour, haven, river, or creek, in *Ireland*, or within eight-leagues of any of the shores of *Ireland*, shall resist, or prevent any officer of customs from boarding or entering into such ship, boat, or vessel, or from seeing, surveying, or making search for goods, wares, and merchandize, or shall prevent or hinder such officer from seizing and carrying away such goods, wares, or merchandize, as shall or may be found therein, and which they have authority to seize, though such resistance, hindrance, or prevention shall not be with arms, or by force of arms, then and in such cases, such ship, boat, or vessel, with all her guns, tackle, furniture, ammunition, and apparel, and all goods, wares, and merchandize found therein, shall be forfeited, and shall and may be seized by such officer.

In case of resistance to custom-house officer though not with force, ships may be seized.

XLIV. And be it further enacted, That any cutter, lugger, shallop, wherry, sloop, smack, or yawl, belonging in the whole or in part to any of his Majesty's subjects; and all vessels belonging as aforesaid, of any other description, whose bottoms are clinch-work, having either a standing or running bowsprit which shall exceed in length more than two-thirds of the length of such cutter, lugger, shallop, wherry, sloop, smack, yawl, or other vessel, from the fore-part of her stem, under the bowsprit, to the after-side of her stern-post aloft; and all vessels belonging as aforesaid, the length of which shall be greater than in the proportion of three feet and a half to one foot in breadth; and all ships or vessels belonging as aforesaid, armed or furnished with arms, otherwise than as is hereinafter excepted, which shall be found within the limits of any of the ports of *Ireland*, or within eight leagues of the coast thereof, shall be forfeited, together with all the goods, wares, and merchandize, if any, which shall be laden therein, and all her guns, tackle, ammunition, furniture, and apparel.

Vessels of a certain built, or armed for resistance, shall be forfeited.

XLV. Provided always, and be it enacted, That nothing in this act shall extend or be construed to extend to any ship or vessel on a voyage from any part of *America*, or the *East* or *West Indies*, or *Africa*, or the island of *Madeira*, or the *Mediterranean*, so as to subject the same to forfeiture on account of her built, or for having on board arms or ammunition; nor to any ship or vessel

Exception as to ships from *America*, &c. and ships in service of navy, ordnance, &c. and ships licensed.

Anno regni quadragesimo sexto GEO. III. c. 87. [1806, vessel in the service of his Majesty's navy, victualling-office, ordnance-office, customs, or post-office, on account of her built, or for having on board arms or ammunition; nor to any vessel the owner of which shall have a licence as herein described and directed for navigating the same, from the lord high-admiral of *Great Britain*, or the commissioners of the Admiralty for the time being, or from the commissioners of customs in *Great Britain*, or from the commissioners of customs and port duties in *Ireland*, or any person authorised by them to grant the same, for or on account of her built, or for having on board such arms or ammunition, as she shall or may be licensed to have as hereinafter mentioned; nor to any lighters or barges used solely in rivers or inland navigation; nor to any ships or vessels which shall have on board any arms or ammunition, which shall have been regularly entered and cleared at any custom-house in any of his Majesty's dominions as merchandize, or for the use of his Majesty, or his stores or garrisons, and are regularly stowed in the hold of such ships or vessels, or are put on board for the necessary use or defence of such ships or vessels, by licence from the lord high-admiral of *Great Britain*, or the commissioners of the Admiralty for the time being, or by the commissioners of his Majesty's customs as aforesaid, or any person authorised by them to grant the same, for or on account of such arms or ammunition: provided also, and be it enacted, That no fee, gratuity, or reward, shall be demanded or received for any such licence, or for registering the same as herein mentioned.

No fee for such licence.

Particulars of licence.

XLVI. And be it further enacted, That every such licence shall specify the tonnage of such ship or vessel, and describe whether she is a cutter, lugger, shallow, wherry, sloop, smack, or yawl, and of what sort of built she is, and who is or are the owner or owners thereof, and what quantity and number, and what species of arms and ammunition she is licensed to have on board.

Security by bond.

XLVII. And be it further enacted, That before any such licence shall be granted, the owner or owners of such ship or vessel shall give sufficient security by bond to his Majesty, in double the value of such ship or vessel, to be approved of by the collector, comptroller, or chief officer of the customs, with condition that the said ship or vessel shall not be employed in the importation or landing of any tea, spirituous liquors, or any goods prohibited to be landed, or any other goods clandestinely, or with intent to evade the payment of duty contrary to law, or in the exportation of any goods prohibited to be exported from *Ireland*, or in the re-landing contrary to law any goods which have been entered outwards for exportation, and on the exportation whereof any drawback or bounty shall be claimed.

Licences shall be registered with the collector of the port.

XLVIII. Provided also, and be it enacted, That the owner of any ship or vessel which shall be licensed as herein mentioned, shall, before such ship or vessel sails out of any port, harbour, or creek, in *Ireland*, bring such licence, or cause the same to be brought to the collector, comptroller, or chief officer of customs for the port, harbour, or creek from which such ship or vessel is about

about to sail, which licence such collector or other such officer of customs is hereby required duly to register without fee or reward, and to endorse such registry thereon; and every such owner shall also produce the same, or cause the same to be produced, so endorsed, to the collector or other proper officer of customs of any port, harbour, or creek at which such ship or vessel shall arrive.

XLIX. And be it further enacted, That any licence which shall not be so endorsed, or which shall be granted without such security as aforesaid having been given, and a certificate thereof contained in the body of such licence, shall be null and void; and the ship or vessel shall be liable to seizure and prosecution; in the same manner as if no such licence had been given.

Licences not endorsed, or granted without security, declared void, and ships liable to seizure.

L. And be it further enacted, That if any boat, wherry, pinnace, barge, or galley rowing, or made or built to row with more than six oars, shall be found upon the water, or in any barge-house, workhouse, shed, or other place within any port, haven, harbour, or creek in *Ireland*, or within eight leagues of the coast thereof, such boat, wherry, pinnace, barge, or galley, with all her tackle, and furniture, shall be forfeited, and may be seized by any officer of the customs, and after the seizure and condemnation of such boat, wherry, pinnace, barge, or galley, the collector or other chief officer of the customs in the port or place where such boat, wherry, pinnace, barge, or galley, shall be so condemned, shall cause such boat, wherry, pinnace, barge, or galley, to be burned and wholly destroyed: provided always, that nothing herein contained shall extend, or be construed to extend, to any barge or galley in the service of the said commissioners of customs and port-duties, or to any long-boat, yawl, or pinnace belonging to and used in the service of any merchant's ship or vessel, or to such boat, wherry, pinnace, barge, or galley, as shall be licensed by the said commissioners of customs, and port-duties, or by such person as the said commissioners shall appoint for that purpose, which licence shall be granted without any fee or charge; provided that no such licence shall be granted but upon sufficient security to be given to the said commissioners, or to the person to be appointed by them, for the use of his Majesty, his heirs and successors, by the owner or owners of such boat, wherry, pinnace, barge, or galley, by bond in such penalty as the said commissioners of customs and port-duties shall think reasonable, with condition that the same shall not be made use of in the illegal landing or re-landing, or in attempting or assisting so to do, of any goods whatsoever in *Ireland*.

Boats rowing with more than six oars forfeited, unless licensed.

LI. And in order to ascertain the tonnage or burden of all ships or vessels; be it enacted, That in all cases where it shall be requisite by law to ascertain the tonnage or burthen of any ship or vessel in *Ireland*, the rule for admeasuring such ships or vessels shall be as follows; that is to say, the length shall be taken on a straight line along the rabbet of the keel of the ship, from the after-side of her sternpost aloft to a perpendicular line from the fore-part of the main stem under the bowsprit, from which subtracting three-fifths of the breadth of such ship or vessel, the remainder shall

Mode of ascertaining tonnage of ships in all cases.

shall be esteemed the just length of the keel to find the tonnage; and such breadth shall be taken from the outside of the outside plank, in the broadest part of the ship or vessel, be it either above or below the main whales, exclusive of all doubling planks that may be wrought upon the sides of the ship or vessel; then multiplying the length of the keel by the breadth so taken, and that product by half the breadth, and dividing the whole by ninety-four, the quotient shall be deemed the true contents of the tonnage; according to which rule the tonnage of all such ships and vessels shall be measured and ascertained.

Name of boat, &c. not registered, shall be painted on the stern.

LII. And be it further enacted, That the owners of all gabbarbs, boats, wherries, and other vessels not required by law to be registered, belonging to any port or place in *Ireland*, shall paint or cause to be painted in white or yellow Roman letters, of a length not less than three inches upon a black ground, on some conspicuous part of the stern of such gabbard, boat, wherry, or other vessel, provided there shall be sufficient space for that purpose; but if not, then in letters as large as the space will admit, the name of such gabbard, boat, wherry, or other vessel, the name of the port or place to which she belongs, and the name and surname of the owner or owners; and in default thereof such gabbard, boat, wherry, or other vessel, with all her tackle and furniture, shall be forfeited, and may be seized by any officer of the customs.

For registering ships *de novo* in case of loss of registry under 27 G. 3. c. 23.

LHI. And be it further enacted, That if upon the arrival of any ship or vessel in any port or place in *Ireland*, to which she shall belong, the master or other person having or taking the charge or command of such ship or vessel, and one or more of the owners thereof, shall make proof upon oath, or in case of a Quaker, upon solemn affirmation, to the satisfaction of the commissioners of customs and port-duties, if at the port of *Dublin*, or if at any other port in *Ireland* to the satisfaction of any person or persons appointed or to be appointed for that purpose by the said commissioners, under their hands and seals, of the loss of the certificate of registry granted to such ship or vessel, under the regulations of an act, made in the parliament of *Ireland* in the twenty-seventh year of his present Majesty's reign, intituled, *An act for the further increase and encouragement of shipping and navigation*, and if such master and owner shall likewise give the security required by the said recited act in case of such loss, it shall and may be lawful for the said commissioners of customs and port-duties, or for such person appointed by them for that purpose as aforesaid, and they are hereby respectively required in such case, to authorise the proper officer of the port to which such ship or vessel belongs, to register the said ship or vessel *de novo*, and to grant a certificate of registry according to the regulations and in the manner and form prescribed by the said recited act, mentioning in such certificate that such registry is made *de novo*, on account of the loss of the certificate of the former registry, and specifying the date of such former registry.

Penalty on persons

LIV. And be it further enacted, That if any persons shall from

from and after the commencement of this act, be found passing in any company together in any part of *Ireland* within the space of twenty miles of any of the coasts thereof, knowingly and willingly having in their custody any goods, wares, or merchandize subject or liable to any duty on the importation thereof, which shall have been landed from any ship or vessel, without due entry and payment of the duties by law charged thereon, or any goods which shall have been shipped or exported upon debenture or certificate, and which shall have been illegally landed, every such person, if there shall not be five in the whole, shall be deemed guilty of a misdemeanour and suffer accordingly; or if there shall be five or more, or if any person or persons shall carry any offensive arms or weapons, or wear any vizard, mask, or other disguise, when passing with any such goods, wares, or merchandize, or if any two or more persons shall be found assembled together, armed with fire-arms, or other offensive arms or weapons, in order to be aiding and assisting, or being aiding and assisting in running, rescuing, or illegally landing, removing, or carrying away any such goods, wares, or merchandize, or in rescuing any person who shall be apprehended for, or in preventing the apprehension of any person who shall be guilty of the said offences, or of any offence made felony by any act in force in *Ireland* relating to the revenues, matters, and things under the management of the commissioners of customs and port-duties, or of the commissioners of inland excise and taxes, or either of them, every person being legally convicted of such offence, shall be deemed, taken, and adjudged to be guilty of felony, and shall for such offence be transported for the term of seven years.

LIV. *And, for the speedy and impartial trial of any offence against any law in force in Ireland, relating to the revenues, matters, and things under the management of the said commissioners of the customs and port-duties, or of the said commissioners of inland excise and taxes, or either of them, which is declared to be a felony or misdemeanour*; be it enacted, That every such offence, in case the same shall be committed within the limits of any of the ports of *Ireland*, or within eight leagues of any part of the coasts thereof, shall and may be enquired of, examined, tried, and determined before any court or courts of oyer and terminer, or gaol-delivery in any county within *Ireland*, in such manner as if the fact had been actually committed within such county.

LVI. *And, for the prevention of collusive seizures and sales of foreign spirits and tobacco*; be it enacted, That all brandy, rum, geneva, or other spirits, and all tobacco which shall hereafter be seized and condemned as being illegally imported into *Ireland*, or attempted or intended so to be, shall be sold by inch of candle; and that out of the produce arising by such sale, the amount of the duties due on the importation of such brandy, geneva, rum, or other spirits respectively, at the time of the seizure thereof, shall be paid to the use of his Majesty, his heirs and successors; and that in the next place all costs and charges of such sale shall be deducted and defrayed out of such produce, and

smuggling goods within 20 miles of the coast, misdemeanour; if more than five in company, or if disguised or armed, &c. felony, punishable by seven years transportation.

Felonies, &c. committed in the ports or within eight leagues of the shore, may be tried in any county in *Ireland*.

Distribution of produce of spirits or tobacco seized for illegal importation thereof.

and that the surplus, after the said payments, or a sufficient reservation for the same, shall go and be to the use of the person or persons who shall seize or discover, or give information of and prove the said offence, except in the case of tobacco, wherein one-third part only of the produce arising from such sale thereof, after payment of all duties, costs, and charges as aforesaid, shall be paid to the person or persons who shall seize or discover, or give information of and prove the offence with respect to such tobacco, and the other two-third parts shall be to the use of his Majesty, his heirs and successors.

Penalty on persons concealing, selling, or buying rum goods, treble value and forfeiture.

LVII. And be it further enacted, That in case any person shall knowingly harbour, keep, or conceal, or shall permit or suffer to be harboured, kept, or concealed, or shall sell or expose to sale, or shall buy any goods, wares, or merchandize subject to or chargeable with any duties upon importation, the duties upon which shall not have been duly paid, every such person shall forfeit treble the value of such goods, wares, and merchandize, and all such goods, wares, and merchandize, shall be forfeited, and may be seized.

Pot-ashes shall not be exported in time of war, except to Great Britain.

LVIII. And be it further enacted, That during any war in which the *United Kingdom* may be engaged, no pot-ashes or pearl ashes shall be exported from *Ireland* to any place except *Great Britain*, or shall be exported to any place except *Great Britain*; and if any such ashes shall during any war be laden on board any ship or vessel bound to any place except *Great Britain*, such ashes, together with the ship or vessel in which the same shall be so laden or exported, shall be forfeited, with all her guns, tackle, furniture, and apparel.

On exportation of such ashes bond shall be given to land them in Great Britain.

LIX. And be it further enacted, That before such ashes shall be laden on board any ship or vessel in *Ireland*, the person exporting the same shall enter into a bond, with two sufficient sureties, in the sum of two hundred pounds, conditioned that such ashes shall be landed in *Great Britain* and no where else, and upon certificate being returned within three months from the day of the date of such bond, under the hand and seal of the chief officer of the port in *Great Britain* where such ashes shall have been landed, that the said ashes were there landed, or upon proof made within such time to the satisfaction of any one of the said commissioners of customs and port-duties that such ashes were taken by enemies or perished in the seas, the said bond shall become void and may be cancelled.

Bread or biscuit may be exported duty free.

LX. And be it further enacted, That no duty whatsoever shall be paid on the exportation from *Ireland* of any bread or biscuit, any thing in any act or acts in force in *Ireland* to the contrary notwithstanding.

Starch may be imported duty free, when wheat may be so imported.

LXI. And be it further enacted, That whenever the importation of wheat into *Ireland* shall be allowed duty free, or on payment of the lowest duty, it shall and may be lawful for any person or persons to import starch into *Ireland* free of duty.

For ascertaining weight

LXII. And, for the preventing of frauds in the delivery of coals imported into *Ireland*, and for ascertaining the amount of the duty on every ton thereof; be it enacted, That it shall and may

may be lawful for the collector and surveyor of the customs of coals according to the contents of the measure by which they are discharged. at any port in *Ireland*, where any coals shall be imported, and for the chief magistrate at such port or place, or in case there shall be no such chief magistrate, then for any neighbouring justice of the peace, and they are hereby required, upon the arrival of any ship or vessel laden with coals at any such port, to ascertain what weight of the sort or kind of coals laden on board such ship can be contained in the measure by which coals are usually discharged and sold at such port, such measure being filled according to the custom of such port, by heap or strike; and all coals landed at such port shall be discharged uniformly by such measure accordingly, and the amount of duty chargeable on such coals shall be calculated by the ton containing twenty hundred weight, according to the number of such measures, and the weight thereof respectively: provided always, that the master or other person having charge of any vessel in which such coals shall be imported, may, on his arrival at such port, and before discharging any part of such coals, make a prime entry of the quantity of such coals, according to the number of tons contained in the number of chaldrons specified in the cocket accompanying such coals, rating each such chaldron at the weight of one ton and one-eighth of a ton at least; and the said master, or other person shall, before clearing out of such port, deliver to the said collector of the customs, whether he shall have made a prime entry at such port or not, a true account upon oath, of the number of measures of coals discharged and landed out of such ship or vessel, and shall then make a post-entry of the quantity of such coals, entering the same by the ton according to such computation, and paying duty agreeable thereto; and if any master shall neglect to make any such entry, or to deliver such account, or to pay the duty chargeable according thereto, he shall for every offence forfeit the sum of one hundred pounds, and it shall and may be lawful for any officer of the customs to seize and detain such ship or vessel until the said penalty shall be paid.

Prime entry thereof.

Penalty on neglecting to make entry, &c. 100*l*.

LXIII. Provided also, and be it enacted, That wherever the weight of any measure of any sort or kind of coal coming from any particular port in *Great Britain*, shall have been ascertained in manner aforesaid at any port in *Ireland*, and the commissioners of customs and port-duties in *Ireland* shall declare such weight to be the fair average weight of such measure of such sort or kind of coal coming from any particular port in *Great Britain*, the cargoes of all vessels laden with coals coming into the said port in *Ireland*, or any part of the district thereof, from such particular port in *Great Britain*, for the space of six months next after the time when such weight shall have been so ascertained, or until such declaration shall be revoked, shall be discharged, and shall pay duty according to such weight and measure so ascertained and declared as aforesaid; and that an account of the respective weights of the several sorts or kinds of coals, which

Weight when so ascertained, shall regulate all coals of the like sort imported for six months.

such measures filled in manner aforesaid shall be capable of containing, and ascertained in manner aforesaid, shall from time to time be signed by the respective surveyor or collector and such magistrate as aforesaid, and a copy thereof shall be from time to time hung up and remain in the long room of the custom-house of such ports respectively.

Foreign hops shall be warehoused till British hops are 9*l.* Irish currency per cwt.

LXIV. And be it further enacted, That all foreign hops imported into *Ireland* at a time when the middle price of *British* hops imported into *Ireland*, ascertained as herein directed, shall not exceed the sum of nine pounds *Irish* currency by the hundred weight, shall, upon the landing thereof, be lodged in the presence of the proper officer of the customs, in any of his Majesty's warehouses, at the expence and risk of such importer or proprietor, and the same shall not be delivered out of such warehouse or warehouses except for exportation, unless and until it shall appear to the satisfaction of the said commissioners of customs and port-duties that the middle price of *British* hops imported into *Ireland* shall exceed the sum of nine pounds *Irish* currency by the hundred weight: provided always, that the said commissioners shall from time to time make enquiry, and whenever it shall appear to them that the middle price of *British* hops imported into *Ireland* shall exceed the sum of nine pounds *Irish* currency by the hundred weight, it shall and may be lawful for the said commissioners, and they are hereby required to give notice in the *Dublin Gazette*, that the middle price of such hops doth exceed the said sum of nine pounds by the hundred weight; and in such case it shall be lawful, for the space of three months after the date and publication of such notice, for the proprietor or importer of foreign hops so warehoused, to take the same out of such warehouse on payment of the duty imposed thereon by law, and of the expence of warehousing; and for any person to import foreign hops without warehousing the same.

Allowance for tare of hop bags, &c.

LXV. And be it further enacted, That an allowance after the rate of ten pounds *per centum* shall be made for the weight of every bag or pocket in which hops shall be imported from *Great Britain* or elsewhere, for the tare of such bag or pocket.

Sheep's skins tanned with bark deemed Basil leather. Silesia linens bleached in Holland shall be considered as holland.

LXVI. And be it further enacted, That all sheep's skins tanned with bark which shall be imported into *Ireland*, shall be entered as basils, and shall be charged with duty accordingly.

LXVII. And be it further enacted, That all linens made in *Germany* or *Silesia*, and afterwards bleached in *Holland*, and imported from thence into *Ireland*, shall be rated as *Holland* linens, and pay the duties payable by law on the importation of *Holland* linens.

Regulations respecting duty on printed cottons.

LXVIII. And whereas frauds have been frequently committed by entering several species of manufactures made of cotton at a lower rate of duty than by law they should be entered; be it enacted, That all manufactures made of cotton of the like species of manufacture as calico, muslin, or muslinet, whether the same or any part thereof be stained or dyed before or after the weaving thereof;

by



by whatever particular name the same now are or hereafter shall be denominated, shall fall under the description of and pay duty as calicoes, muslins, or muslinets, printed, painted, or stained.

LXIX. And be it further enacted, That when any person shall make use of any salt in the process of bleaching linen, or in the making of muriatic acid, which shall be used in the process of bleaching linen, such person shall be entitled to receive, and the collector of the customs in the district within which such salt shall have been imported or made, shall repay to such person all duties which shall have been paid on the said salt, on his making it appear to the satisfaction of the said commissioners of customs and port-duties, that such salt had paid all duties due thereon, and had been made use of in the process of bleaching linen, or in the making of muriatic acid for that purpose.

Allowance of duty for salt used in bleaching.

LXX. And be it further enacted, That where any person shall import into *Ireland* any crude brimstone, saltpetre, or green vitriol, and shall make use of the same in making oil of vitriol, aquafortis, or nitrous acid, such person shall be entitled to receive, and the collector of the port or district within which such crude brimstone, saltpetre, or green vitriol, shall have been imported, shall repay to such person all such duties as have been paid by him on the importation thereof, on his making it appear to the satisfaction of the commissioners of customs and port-duties, that such crude brimstone, saltpetre, or green vitriol, had been used in making oil of vitriol, aquafortis, or nitrous acid.

Drawback on brimstone and saltpetre used in making oil of vitriol and aquafortis.

LXXI. And be it further enacted, That no salt of the produce or manufacture of *Great Britain* or *Ireland* shall be exported from *Ireland* (except to *Newfoundland* in manner hereinafter mentioned) in any ship or vessel of less burthen than one hundred tons; and that all such salt shall be exported in bulk only, and not in bags or sacks; and that on the exportation from *Ireland* of any such salt, the person exporting the same shall enter into a bond to his Majesty, his heirs and successors, with sufficient sureties, in the sum of fifteen shillings for every bushel of salt, reckoning fifty-six pounds to every bushel that shall be shipped or put on board such ship or vessel, with condition that the same or any part thereof shall not be landed in *Great Britain*, or the *Ile of Man*, but that the same shall really and truly be exported to other parts beyond the seas; and that a certificate of such salt having been landed at or in a foreign port, shall be returned within the space of nine calendar months from the date of the said bond, under the seal of office of the chief magistrate in some port or place beyond the seas, or under the hand and seal of the *British* consul residing at such port or place, or under the hands and seals of two *British* merchants then being at such port or place, that such salt was there landed; and on return and delivery of such

Salt shall be exported only in vessels of one hundred tons; (except to *Newfoundland*) and bond given that it shall not be landed in *Great Britain*, &c.

certificate, such bond is hereby declared void, and shall be cancelled.

Regulating  
bond and  
cocket for  
salt carried  
coastwise.

LXXII. And be it further enacted, That no ship, vessel, or boat, laden or partly laden with salt to be carried coastwise from one part of *Ireland* to another part thereof, shall be suffered to depart from the port or place where such ship, vessel, or boat shall take in her lading, until the master, purser, or other person having charge of the said ship, vessel, or boat, shall take and receive from the chief officer of the said port or his deputy, a cocket under the hand of such officer, expressing the quantity of such salt which shall be so shipped to be carried coastwise, and shall also enter in a bond to his Majesty, his heirs and successors, with sufficient sureties in the sum of fifteen shillings for every such bushel of salt, reckoning fifty-six pounds to the bushel, with condition that all the said salt shall be delivered and discharged in the port or place to which the said ship, vessel, or boat shall be destined, or in some other port or place in *Ireland*, and not elsewhere, the dangers of the seas excepted; and that such master, purser, or other person having charge of such ship, vessel, or boat, shall return a certificate of the landing thereof within three calendar months next ensuing the date of the said cocket, under the hands and seals of the collector and comptroller of his Majesty's customs, his or their deputy or deputies, in the port or place where such salt shall be landed or discharged; and from and after the return of such certificate, such bonds shall become void and shall be cancelled: provided always, that if any salt so shipped for exportation or to be carried coastwise, or any part thereof, shall perish or be lost at sea, or shall be taken by enemies or pirates at sea, or shall be stranded and perish, or be lost thereby, and the same shall be duly proved to the satisfaction of the said commissioners of customs and port-duties, the bonds entered into in respect of such salt shall thereupon become void and shall be cancelled: provided also, that it shall be lawful to ship in any ship or vessel as much salt as may be necessary for the provision of the crew of any such ship or vessel for their voyage, without entering into such bond, upon taking a cocket in manner aforesaid of the quantity of such salt, and the purposes for which it is put on board: and also that it shall and may be lawful to ship as much salt as may be necessary for curing of fish, or exporting to *Newfoundland* in manner herein-after mentioned.

All salt brought on the coast shall pay duty, or be warehoused within 48 hours; penalty, forfeiture of the salt.

LXXIII. And be it further enacted, That all salt brought on the coast of *Ireland*, or within three leagues thereof, shall be subject to the same duty that such salt would be subject to if the same was actually landed in *Ireland*; and in case any ship, vessel, or boat, with salt on board, shall be on any part of the coast of *Ireland*, or within three leagues thereof, for the space of forty-eight hours, and the person having the command of such ship, vessel, or boat, shall not invoice the said salt and pay

Pay the duty for the same, or shall not within the said space of forty-eight hours duly enter the same for the purpose of being warehoused, according to the provisions hereinafter contained, then and in every such case all such salt shall be forfeited; and it shall and may be lawful for any officer of the customs to seize all such salt as shall be found on board such ship, vessel, or boat, and to detain such ship, vessel, or boat in which such salt shall be so found, until the said salt shall be unladen.

LXXIV. *And, in order to encourage the fisheries of Ireland, be it enacted, That there shall be paid and allowed to every person who shall proceed to fish on the coasts of Ireland, and shall cure fish caught on the said coasts, such sum as shall be equal to the duty on the quantity of salt used in the curing such fish; and the commissioners of customs and port-duties shall with all convenient speed form a schedule or table of the several sums which shall appear to them proper to be allowed in respect of the quantities of the several species of fish which shall be mentioned in such schedule or table, as a compensation for the duties on the quantities of salt used in curing the same respectively; and that so soon as such schedule or table shall be formed, and signed by four or more of the said commissioners, and shall be approved of by the commissioners for executing the office of lord high-treasurer in Ireland, the several and respective sums which shall be set forth and mentioned in such schedule or table, shall be respectively paid to the respective persons who shall have caught, cured, and landed any such fish respectively in Ireland, which payment shall be made by the collector of the port in which such fish shall be landed: provided always, that proof to the satisfaction of the said commissioners of customs and port-duties shall be made of the quantity of fish caught, cured, and landed, and that the same was caught on the coasts of Ireland, and cured with salt made in or imported into Ireland: provided also, that no such sum shall be paid or allowed unless due entry be made of all such salt laden on board any ship, vessel, or boat in any port of Ireland, for the purpose of curing fish therewith, nor unless bond be given to his Majesty, his heirs and successors, (which bond the collector and comptroller of the port is hereby empowered to take) by the master of the ship, vessel, or boat on board which such salt shall be so laden, with two sufficient sureties in the sum of fifteen shillings for every bushel of such salt; conditioned that such salt shall be used in curing fish, and that due proof shall be made thereof to the satisfaction of the said commissioners of customs and port-duties; or that the same shall be re-landed at some port in Ireland, and that a certificate of the landing thereof at such port within six months after the date of such bond, and within one month after the re-landing of the same, shall be produced to the collector of the port where such salt was so laden.*

Allowances  
for salt used  
in curing fish.

LXXV. *And be it further enacted, That any foreign salt or any salt of the produce or manufacture of Great Britain, which shall* Salt may be landed and warehoused on bond to

pay duty  
within  
12 monthr.

shall be duly and fairly imported into *Ireland* in any quantity not less than fifty bushels, upon due entry thereof, may forthwith, and before payment of all or any part of the duty payable on the importation thereof, be landed at such ports or places in *Ireland*, as the said commissioners of customs and port-duties may from time to time direct and allow, in the presence of the proper officer of the customs at such port, from on board the ship or vessel in which the same shall be imported, any thing hereinbefore contained to the contrary notwithstanding; and that such salt so landed for the purpose of warehousing, shall be weighed, and carried, and put into his Majesty's warehouse, or into such other import-warehouse, storehouse, or cellar, as shall be for that purpose provided, and shall be approved by the said commissioners of customs and port-duties, or by the collector or surveyor of the port, at the expence and risk of the respective proprietors or importers of such salt, and under such rules and regulations as the said commissioners of customs and port-duties shall from time to time direct and appoint; and that the proprietor or proprietors, or importer or importers of such salt, shall give good and sufficient bond or security, to be also approved of by the said commissioners of customs and port-duties, or by the collector or comptroller of the port, in double the amount of the duty payable by law on the importation of any such salt, conditioned for the payment of all such duty as shall be payable on all such salt at the time of taking the same out of warehouse, before such salt shall be taken out of warehouse, in case the same shall be so taken out within twelve calendar months; or in case that such salt shall not be so taken out of warehouse within such twelve calendar months, then for the payment of such duty at the expiration of such twelve calendar months, which duties shall be charged according to the quantity of such salt, as the same shall be ascertained by the proper officer at the time when such salt shall be landed and warehoused as aforesaid.

Notice of  
warehousing  
salt or taking  
the same out  
of warehouse.

LXXVI. And be it further enacted, That no such salt shall be put into or delivered out of any such warehouse, storehouse, or cellar, in any less quantity at one time than fifty bushels, and when and so often as the importer or importers, proprietor or proprietors of such salt shall be desirous or have occasion to put any such salt into, or to take or deliver the same out of any such warehouse, storehouse, or cellar, he, she, or they shall give twenty-four hours' previous notice thereof in writing to the storekeeper or other proper officer, specifying in such notice the day and hour of the day, when he, she, or they intends or intend to lodge or put any such salt into, or to take or deliver the same out of any such warehouse, storehouse, or cellar, and the quantity of salt intended to be put into or delivered out of the same; and such storekeeper or other officer is hereby authorised and required to attend in pursuance of every such notice, for the purpose of receiving or delivering and taking account of the quantity of such salt accordingly: provided always, that no salt shall be received into or delivered out of any such warehouse,

house, except between the hours of ten in the forenoon and four in the afternoon.

LXXVII. And be it further enacted, That if any person so warehousing such salt, shall desire to take the same out of warehouse for home consumption before the expiration of twelve calendar months after the same shall have been so warehoused, it shall and may be lawful for such person so to do on paying to the collector of the customs at the port, the full amount of the duty then payable on the importation of any such salt, according to the quantity of such salt so warehoused, as the same shall have been ascertained at the time of its being warehoused; and upon the production of the collector's receipt for such duty to the storekeeper, it shall be lawful for him to discharge the said salt, and to deliver the same to the owner thereof or to his order, under such restrictions and regulations as the said commissioners of customs and port-duties may from time to time order, direct, and appoint.

Salt may be taken out on payment of duty.

LXXVIII. And be it further enacted, That it shall and may be lawful to or for any person or persons within twelve calendar months after the importation and landing of such salt, to take free of duty for the purpose of immediately exporting the same in any ship or vessel of not less burthen than forty tons to *Newfoundland* for curing fish to be there caught, any quantity of such salt not less than fifty bushels at any one time, from and out of any such storehouse, warehouse, or cellar, at the ports of *Waterford, Ross, Cork, Limerick, and Youghall*, upon the person or persons so taking out such salt, first giving such and the like bond and security as hereinbefore is required and directed respecting salt exported; and the giving such bond or security, together with the exportation of such salt for *Newfoundland*, shall vacate the former bond or security entered into on the warehousing of such salt, so far as the same relates to the quantity of such salt so taken out of such warehouse, storehouse, or cellar, and exported for *Newfoundland*, as aforesaid: provided always, that such former bond shall be and remain in force and effect as to all the salt specified therein, or to which the same shall relate, except the particular quantity or quantities thereof so taken out and exported for *Newfoundland* as aforesaid: provided also, that such bond so given on the exportation of such salt shall be vacated, upon the like certificate as is hereinbefore required with respect to all other salt exported.

Salt may be taken out of warehouse and exported duty-free to Newfoundland.

LXXIX. And be it further enacted, That it shall and may be lawful for any person or persons importing salt in any vessel arriving in the harbours of *Waterford, Ross, Cork, Limerick, or Youghall*, after invoice and entry of the same, and within twenty-one days after the arrival of such salt at such port, and with the consent of the said commissioners of the customs and port-duties, and under such regulations and restrictions as the said commissioners shall direct and appoint, to transship such salt, or any part thereof, in the presence of the officer or officers to be appointed for that purpose, without landing or

Salt may be transhipped at certain ports without being warehoused.

warehousing

warehousing the same, and without payment of any duty on the importation thereof, and to lade the same in the presence of any such officer or officers on board any ship or vessel clearing out from the said ports for the *Newfoundland* fishery: provided always, that the persons so transshipping such salt shall, before commencing the transshipment thereof, give bond for the due exportation thereof to *Newfoundland*, under the like regulations as hereinbefore is directed with respect to salt which shall have been warehoused and taken out of warehouse for exportation to *Newfoundland*.

Raw silk, not being of British plantations, and entered as such, shall be forfeited, and penalty 50*l*.

LXXX. And be it further enacted, That in case any entry shall be made of any raw silk under the name or description of raw silk of the growth or produce of his Majesty's colonies or plantations, or raw silk of the growth or produce of the *United States of America*, such silk so entered not being of such growth or produce, or being mixed with any raw silk not of such growth or produce, all such silk so entered, and the packages containing the same, shall be forfeited, and the person making entry thereof shall forfeit the sum of fifty pounds: provided always, that if any doubt shall arise whether such raw silk, or any part thereof, be of such growth or produce, the proof shall lie on the owner or claimer thereof, and not on the informer or prosecutor.

Plantation-spirits shall be imported only in ships of seventy tons or upwards, and other foreign spirits in ships of one hundred tons or upwards.

LXXXI. And be it further enacted, That if any rum or spirits of the growth, produce, or manufacture of the *British* colonies or plantations in *America* shall be imported or brought into *Ireland* either from the said colonies or plantations, or from *Great Britain*, in any ship or vessel under the burthen of seventy tons, or if any foreign brandy, strong waters, or other spirits shall be imported or brought from any port or place whatsoever in foreign parts into *Ireland*, in any ship or vessel under the burthen of one hundred tons, except only a quantity for the use of the seamen then belonging to and on board such ships and vessels respectively, and not exceeding two gallons for each of such seamen, every such ship or vessel, with all her guns, tackle, furniture, ammunition, and apparel, and also all such rum, brandy, strong waters, or other spirits, shall in each and every such case be forfeited, and may be seized.

No spirits mixed with sugar shall be imported.

LXXXII. And be it further enacted, That if any spirits, except the spirits called *shrub*, shall be imported into *Ireland*, with which sugar, sugar-candy, syrup, or other saccharine or glutinous substance shall be mixed, such spirits so mixed, together with the casks or vessels in which the same shall be contained, shall be forfeited and may be seized.

No allowance on importation of spirits for heat or wet-dip.

LXXXIII. And be it further enacted, That no allowance or abatement shall be made of any brandy, rum, geneva, or other foreign spirits imported into *Ireland*, on account of any increase or supposed increase of strength or quantity by reason of the heat of the weather, or on account of the space occupied by the measuring rule, or of what is commonly called the wet-dip.

LXXXIV. And

LXXXIV. And be it further enacted, That no drawback shall be allowed upon the exportation of any brandy or other foreign spirits which shall be exported from *Ireland* in casks or vessels containing less than one hundred gallons each, or which shall be shipped on board any ship or vessel of less burthen than one hundred tons; and that no drawback shall be allowed upon the exportation of any spirits distilled in *Ireland*, which shall be exported in casks or vessels containing less than one hundred gallons each, or which shall be shipped on board any ship or vessel of less burthen than seventy tons; nor upon the exportation of any spirit whatever, which shall be shipped to be consumed on shipboard, or for any other purpose than as merchandize.

No drawback on foreign spirits exported in casks less than 100 gallons, or vessels less than 100 tons; or Irish in casks less than 100 gallons, or vessels less than 70 tons.

LXXXV. And be it further enacted, That spirits distilled in *Ireland*, and not warehoused for exportation, shall not be exported from any port in *Ireland*, except from a port at which such spirits might by law be warehoused for exportation; and that before such spirits shall be shipped for exportation to any place except *Great Britain*, twenty-four hours' notice thereof shall be given by the person intending to export the same, to the surveyor of the customs at the port from which such spirits are intended to be exported; and the proper officers of the customs shall attend the shipping of such spirits, and shall take an account of the quantity and quality thereof; and before any permit shall be granted by the proper officer of the customs for the shipping any spirits for exportation as aforesaid, the person applying for such shipping permit, if he or she be the distiller of such spirits, shall make and sign an affidavit before such officer, that the full duty payable by law has been paid for all the spirits so intended to be shipped; and every distiller making such oath, shall produce the gauger's permit for removing the said spirits from the distillery of such distiller, which permit such officer of the customs shall keep; and if such spirits shall be exported by any other person than the distiller thereof, then and in such case such person shall produce to such officer of the customs the permit of the proper officer for the removal of such spirits to the port or place at which the same shall be intended to be shipped, together with the certificate upon the credit of which such permit was granted; and such person shall also make and sign an affidavit of the following import; to wit, That the spirits so intended to be shipped were received by him or her by virtue of some legal permit or permits, on which the certificate so produced was granted to such person, and that the full duty payable by law has been paid for all the spirits so intended to be shipped, to the best of his knowledge and belief; and such officer of the customs shall, in either of the said cases, grant a permit annexed to or at the foot of every such affidavit, for shipping the quantity of such spirits required; and before any drawback shall be paid for any such spirits so shipped for exportation.

Regulation for shipping Irish spirits for exportation (not having been warehoused) to foreign parts.

exportation, the quantity and quality or degree of strength hereof, and the contents of each cask shall be certified upon the debenture-paper by the surveyor and other officer who shipped and gauged the same; and the person exporting the same shall make and sign an affidavit before the collector, comptroller, or chief officer of the port from whence the same shall be exported, of the quantity of spirits so shipped, and the ship and master's name, and to what place bound; and that all such spirits so shipped for exportation shall be subject and liable to all such other rules and regulations as are in this act contained, for or in respect of any goods, wares, or merchandize shipped for exportation to foreign parts.

Shrub shall pay duty as single spirits.

LXXXVI. And be it further enacted, That all shrub or other mixed spirits imported into *Ireland*, shall be deemed and taken to be single spirits, or spirits perfectly made, and shall pay the highest duty which single spirits of the growth, produce, or manufacture of the place from which such shrub shall be imported are liable to, unless the same shall appear by the hydrometer to be of a strength greater than single spirits.

Colonial certificate shall be produced by ships with sugars, or such sugars shall be charged as foreign.

LXXXVII. And be it further enacted, That upon the arrival of any ship or vessel from any of the *British* colonies or plantations in *America* or the *West Indies*, with sugars on board, at the port of her discharge in *Ireland*, the master or other person having the charge of the ship or vessel, shall at the time he makes his report of the cargo, deliver to the collector, comptroller, or other chief officer of customs, such certificate as is required to be given by the master of such ship lading in and to sail from any of the said colonies to *Great Britain*, and make oath that the goods so imported are the same that are mentioned in the said certificate, or in default thereof shall forfeit one hundred pounds; and all sugars imported without such certificate shall be deemed to be foreign sugars, and not of the growth, product, or manufacture of the *British* colonies, and shall pay duty accordingly.

Clayed sugars deemed Muscovado: On proof that no fraud is intended, sugars may be entered as of the plantations, though not included in such certificate.

LXXXVIII. Provided always, and be it enacted, That all clayed sugar shall be deemed Muscovado sugar within the meaning of this or any other act or acts in force in *Ireland*: and if any sugar shall be imported into *Ireland*, as being of the growth, product, or manufacture of any of the *British* colonies or plantations in *America* or the *West Indies*, without being included in such certificate, and that it shall appear to the satisfaction of the commissioners of customs and port-duties, that such sugars are really the product, growth, or manufacture of any such colonies or plantations, and that no fraud was intended, it shall be lawful for the said commissioners to permit such sugars to be entered, upon payment of the like duties as the same would be liable to if they were attended with and included in such certificate.

What shall be considered as refined sugar, and

LXXXIX. And be it further enacted, That no drawback or bounty shall be allowed upon any sugar which shall be refined in *Ireland*, and be exported from thence, unless the same shall be



be exported in the loaf complete and whole, being net; that is to say, of one uniform whiteness throughout, and shall have gone through the operation of two or more clays since it was last in the pan, and shall have been properly and thoroughly dried in the stove, according to the present practice of refining, or upon such refined sugar called *bastards* or ground, powdered or refined sugar, or refined loaf-sugar broken in pieces, unless the same shall have been twice clayed and properly dried in the stove, or upon any candy, unless properly refined and manufactured, and freed from dirt or scum.

XC. And be it further enacted, That if any refined sugars, commonly called *lumps*, being in loaves, shall have gone through the operation of three clays at least since they were last in the pan, and shall be net, and shall have been thoroughly dried in the stove in the manner hereinbefore directed, though such loaves be exported without the small ends or tips, they shall be deemed complete and whole within the true intent and meaning of this act, and the exporter or exporters of the same shall receive the drawback or bounty accordingly.

XCI. And be it further enacted, That if any officer of the customs shall upon view or examination, either before or after the shipping, find that any sugar or candy which shall be entered for exportation in order to obtain the bounties or drawbacks thereon, shall be less in quantity than expressed in the exporter's entry, or entered under a wrong denomination, or if such sugars shall not be respectively refined in the manner before directed, or if such candy be not properly refined and manufactured, and freed from dirt or scum, all such sugars or candy shall be forfeited, and shall and may be seized by such officer.

XCII. And be it further enacted, That before any drawback or bounty shall be paid for any of the sugars or candy hereinbefore mentioned, being of the manufacture of *Ireland*, or any debentures made out for the same, the refiner or refiners not being the exporter or exporters of such sugars or candy, shall make an oath before the collector or comptroller of the port from whence such sugars or candy shall be exported, or where such sugars or candy were refined, that he, she, or they sold such sugars or candy, expressing the quantity and time when sold, to the person or persons intending to export the same, and that such sugars have respectively gone through the operations hereinbefore expressed, and have been properly and thoroughly dried in the stove, or that such candy has been properly refined and manufactured, according to the true intent and meaning of this act; and that he, she, or they verily believes or believe such sugars or candy were produced from brown or Muscovado sugars, of the growth or product of his Majesty's plantations in *America* or the *West Indies*, and imported from thence or from *Great Britain*, and that the several duties payable thereon were duly paid; and the exporter or exporters of such sugars or candy

entitled to bounty.

Loaves of sugar deemed complete without the tips.

Sugar or candy not duly refined, &c. may be seized, and shall be forfeited.

Evidence on oath of refiner and exporter of refined sugars that duties on raw sugars were duly paid.

candy, shall then make oath before such collector or comptroller that such sugars or candy, for which such bounty or drawback is then claimed, are the identical sugars or candy, or part thereof, which were sold to him or them as aforesaid by such refiner or refiners; and before the money due upon such debenture or debentures shall be paid, such exporter or exporters shall make oath, in the manner herein directed, that such sugars or candy have been duly exported, and the proper officer of the customs at the port respectively from which such sugars or candy shall be exported, shall certify that the same have been fairly shipped, and all other requisites duly performed; and whenever the refiner or refiners of such sugars or candy shall be the exporter or exporters thereof, such exporter or exporters shall then make oath or affirmation in manner aforesaid, as well of the due exportation of the same, as of the several particulars hereinbefore directed to be sworn by such exporter or exporters, excepting what relates to the sale of the said sugars or candy, according to the true intent and meaning of this act.

43 G. III. c. 129. sect. 2. as to certificate of landing tea in Ireland, repealed. [See 41 G. III. c. 75. sect. 24.]

XCIII. And be it further enacted, That so much of an act made in the forty-third year of his present Majesty's reign, intituled, *An act to amend so much of an act made in this session of parliament for granting additional duties of excise, as relates to the exportation of tea to Ireland; for regulating the granting of permits for the removal of coffee, tea, and cocoa-nuts out of warehouse; and for more effectually securing the duties on coffee*, as enacts, That the certificate of the due landing in Ireland of any quantity of tea exported from England, shall be produced to and left with the proper collector of the customs and officer of excise respectively, within two months after the date of the bond or security given or entered into in respect of the exportation of such tea, and that it shall be a condition of such bond that such certificate shall be actually produced to and left with such collector of the customs and officer of excise respectively within such two months after the date as aforesaid, shall be and the same is hereby repealed.

Penalty on dying sloe-leaves, &c. and mixing them with tea, 10/ per lb. and forfeiture.

XCIV. And be it further enacted, That if any person in Ireland shall dye, fabricate, or manufacture any sloe-leaves, liquorice-leaves, or the leaves of tea that have been used, or the leaves of any other tree, shrub, or plant in imitation of tea, or shall mix, colour, stain, or dye such leaves or tea with terra japonica, sugar, melasses, clay, logwood, or with any other ingredients or materials whatsoever, or shall sell, vend, utter, or offer or expose to sale, or shall have in his, her, or their custody or possession any such dyed, fabricated, or manufactured leaves in imitation of tea, or any such coloured, stained, or dyed leaves, or tea mixed with any of the ingredients before mentioned, or with any other ingredient whatsoever, such person or persons shall respectively for every pound of such leaves so dyed, fabricated, or manufactured in imitation of tea, and for every pound

of such mixed, coloured, stained, or dyed leaves and tea, forfeit and pay the sum of ten pounds, and all such leaves and tea shall be forfeited and may be seized.

XCIV. And be it further enacted, That it shall not be lawful to import any tobacco at any port or place in *Ireland*, save and except the ports of *Dublin, Drogheda, Dundalk, Newry, Belfast, Galway, Limerick, Londonderry, Cork, Youghall, Waterford, Wexford, Kinsale, and Strangford*; and if any ship or vessel shall be found within the limits of any other port, harbour, haven, or creek within *Ireland*, having tobacco on board in any packages whatsoever, or shall be discovered so to have been, save only and except in case of unavoidable necessity and distress (of which necessity and distress the master, purser, or other person having or taking the charge or command of such ship or vessel, shall immediately, after the arrival of such ship or vessel in such port, harbour, haven, or creek, give notice in writing, and make proof before the collector or other chief officer of the customs resident at such port or place where such ship or vessel shall arrive), such ship or vessel, with all her guns, tackle, furniture, ammunition, and apparel, and also the tobacco on board shall be forfeited.

Tobacco may be imported only at certain ports enumerated.

XCVI. And be it further enacted, That it shall not be lawful to import any brandy, rum, or other spirits, or any teas, wines, or coffee, without licence from the commissioners of the customs and port-duties, or some officer appointed by them for the purpose of granting such licence, at or into any place or port in *Ireland*, save only such places or ports where tobacco may by law be imported, and the ports of the shire-towns of counties, and the ports of *New-Ross, Coleraine, Westport, and Larne*; and if any ship or vessel shall be found within the limits of any other port, haven, or creek within *Ireland*, having brandy, rum, or other spirits, or any teas, wines, or coffee on board in any packages whatsoever, without a coast-cocket for such goods, or without a licence as aforesaid having been previously obtained, or shall be discovered so to have been, save only and except in case of unavoidable necessity and distress (of which necessity and distress the master, purser, or person having or taking the charge or command of such ship or vessel, shall immediately after the arrival of such ship or vessel in such port, haven, or creek, give notice in writing, and make proof before the collector, or other chief officer of customs at the port where such ship or vessel shall arrive) such ship or vessel with all her guns, tackle, furniture, ammunition, and apparel, and also all brandy, rum, or other spirits, teas, wines, or coffee on board, shall be forfeited: provided nevertheless, that it shall and may be lawful to have so much tea, brandy, rum, or other spirits for the use of the seamen then belonging to and on board such ship or vessel, as shall not exceed in quantity two gallons of spirits; and one pound of tea for every seaman.

Spirits, teas, wines, and coffee, may be imported only at tobacco-ports.

XCVII. And be it further enacted, That it shall be lawful to import directly from the territories or dominions belonging

Tobacco of the growth of Russia or

Turkey may be imported into tobacco-ports in Ireland, and warehoused and exported as tobacco of the United States of America.

longing to the *Emperor of Russia*, and the *Ottoman or Turkish Empire*, or through *Great Britain* respectively, in *British* or *Irish* built ships, owned, navigated, and registered according to law, into any of the ports in *Ireland*, into which tobacco may by law be imported, and to enter, land, and lodge or secure in any warehouse or warehouses provided according to law for the reception of tobacco in *Ireland*, any tobacco being the growth or product of any of the aforesaid territories or dominions, and that such tobacco may be exported from *Ireland* in like manner, or entered for home-trade or consumption in *Ireland*, on payment of the like duties as tobacco of the growth or product of the *United States of America* may be exported from *Ireland*, or entered for home-trade or consumption in *Ireland* respectively at the time; and the exporter of such tobacco being of the growth or product of any of the aforesaid territories or dominions, shall, upon the said tobacco being manufactured in *Ireland*, and exported according to law, be entitled to and allowed such and the like drawbacks as are severally and respectively allowed upon the same sorts and descriptions of tobacco manufactured from tobacco of the growth or product of the *United States of America*; legally exported from *Ireland*.

Allowance for draft, &c. of tobacco.

XCVIII. And be it further enacted, That an allowance at the scale shall be made of eight pounds for draft of every package that shall contain four hundred and fifty pounds weight of tobacco or more, and two pounds for every such package for nailage, which allowance on tobacco shall not be deducted on exportation.

Portugal wine may be imported in hogsheads only.

XCIX. And be it further enacted, That no wine of the growth or produce of *Portugal* shall be imported into *Ireland*, or into any port, harbour, haven, or creek thereof, in any bottle, jar, cask, or other vessel which shall not contain sixty-three gallons at least, upon pain that all such wine, and the bottle, jar, cask, or vessel in which such wine shall be contained, shall be forfeited, and may be seized.

Unmerchantable wine may be spilled.

C. And be it further enacted, That in case any merchant or other person shall find his wine, or any part thereof in his judgement so damaged, corrupt, or unmerchantable, as not to be worth the duties, in such case such merchant shall have liberty, immediately after the landing the said wines in *Ireland*, to stave and spill the same in the presence of such officer or officers as shall be appointed for that purpose by the said commissioners of customs and port-duties, or by the collector or other chief officer of the port where the said wines shall be imported; and that the merchant so staving and spilling such wines shall be repaid the whole duty paid by him for the same, without any delay, charge, fee, or deduction, on any pretence whatsoever.

All wines shall be entered as filled prisage.

CI. And be it further enacted, That all wines imported into *Ireland*, shall be entered and charged with duty as filled wines and not otherwise, without any allowance thereon for leakage

or otherwise: provided always, that nothing herein contained shall extend to alter the prisage or butlerage of wine upon the importation of the same.

CII. And, for securing the duty on wood imported into Ireland, be it enacted, That every importer or proprietor of wood so imported, and subject to duty by the load of fifty cubic feet, or by the ton, shall give twenty-four hours' notice to the surveyor or landwaiter appointed to attend the discharge of the ship or vessel in which such wood shall be imported, of the time and place when and where the admeasurement of the same is intended to take place, and such admeasurement shall not take place at any other time than between the hours of ten in the morning and three in the afternoon, unless with consent of the officers attending; and such importer or proprietor shall cause all such wood to be so placed, as to enable the officer or officers of the customs, and his and their assistants, with ease and convenience, to take the dimensions of every piece of wood so imported; and no such wood shall be carried or conveyed away by such importer or proprietor, nor shall be discharged before it shall be so measured, and the dimensions thereof taken by the officer, and the duty thereon paid according to law; and if any importer or proprietor of such wood shall neglect or refuse to give such notice, or to afford such assistance to the officer or officers as is herein required, or shall carry or convey away any such wood, before the same shall be so measured by the officer, and the duty be paid as aforesaid, then and in every such case, such importer or proprietor shall forfeit and pay the sum of two hundred pounds.

CIII. And be it further enacted, That all lamb-skins and wool of lamb-skins may be separately exported; and no lamb-skins whether skinned or slaughtered, from which the wool shall not have been taken, shall be exported from *Ireland* to any place whatsoever except *Great Britain*, under the penalty of the forfeiture thereof.

CIV. And be it further enacted, That in all cases where any wine shall be landed or entered on bill of view, the importer, proprietor, or consignee thereof shall not remove such wine until an account thereof shall be taken, and the quantity and quality thereof ascertained by the proper officer, and thereupon such wine shall be laid up or stored in his Majesty's warehouses at the risk and expence of such importer, proprietor, or consignee; and in case such wine shall not be removed and taken away by the importer, proprietor, or consignee thereof, and all duties thereon duly paid and satisfied within fourteen days after such account shall have been so taken, and the quantity and quality ascertained, and the same shall have been stored as aforesaid, the importer, proprietor, or consignee of such wine, shall within the said fourteen days enter into a bond to his Majesty, his heirs and successors, with two sureties in double the amount of such duties conditioned for payment of such

Regulations  
for discharg-  
ing and pay-  
ing duty on  
wood im-  
ported.

Exportation  
of lamb-skins  
and lamb-  
wool.

Duties on  
wine landed  
on bill of  
view, shall be  
secured by  
bond.

such duties within two years after the date of such bond, which bond the collector and comptroller of the port where such wine shall be so landed is hereby empowered to take: and in case the said bond for securing the said duties shall not be given in manner aforesaid within the said fourteen days, or in case all the duties payable on such wine shall not be paid before the expiration of the said two years, then, and in either of such cases, it shall and may be lawful for the said commissioners of customs and port-duties, or for the collector or other chief officer of the port, to cause all such wine to be publicly sold by auction or inch of candle as soon as conveniently they can after the said fourteen days or two years respectively; and after such sale the produce thereof shall be first applied towards the payment of duties and of the storage and all other charges thereon, and the overplus, if any, shall be rendered and paid to the proprietor, or the person lawfully authorised to receive the same: provided always, that one month's notice of such sale shall be given in such manner as is required with respect to the sale of other goods, wares, and merchandize landed on bill of view.

Drawback on wine may be paid, if exported within five years.

[See 45 G 3. c. 18. sec. 25.

Certain goods warehoused under existing acts may be exported free of duty.

No allowance by portage-bills.

Hours of attendance by officers at custom-house quay.

Brokers shall be liable to surcharges as proprietors.

CV. Provided always, and be it enacted, That any wine imported into *Ireland* may be exported from thence at any time within five years from the importation thereof, and the drawbacks and allowances on the exportation of such wine shall and may be paid and allowed at any time during such five years; any thing in any act or acts in force in *Ireland* to the contrary notwithstanding.

CVI. And be it further enacted, That it shall and may be lawful for any person who shall have deposited any wine or sugar in any of his Majesty's warehouses in *Ireland*, by virtue of this act or any act or acts in force at the time of the passing of this act, to export such wines and sugar without payment of any duties thereon; any thing in any act or acts in force in *Ireland* to the contrary notwithstanding.

CVII. And be it further enacted, That no allowance or sum of money by bills, usually called *portage-bills*, shall be paid to any master of any ship or vessel; any law, usage, or custom to the contrary notwithstanding.

CVIII. And be it further enacted, That the several officers of customs shall give constant and due attendance in their respective offices, stations, and businesses, and at the custom-house quays and stores, from the hour of ten of the clock in the forenoon, to the hour of three of the clock in the afternoon of every day in the year, *Sundays* and holidays excepted, for the dispatch of business, instead of attending at the several hours during which they were formerly required to attend.

CIX. And be it further enacted, That where any broker shall make and sign an entry of any goods, wares, or merchandize, in the name or for the use of any other person or persons, every such broker shall be liable to and pay any surcharge or surcharges

surcharges with which such goods, wares, or merchandize shall by law be chargeable, as well as the actual importer and proprietor of such goods, wares, or merchandize.

CX. And be it further enacted, That it shall and may be lawful for the surveyor or surveyors of the customs at any port in Ireland, and they are hereby required, to take and remove all goods, wares, and merchandize imported, which shall be suffered to continue on the custom-house quay for any space of time more than two working days after the same shall have been taken an account of by the proper officer, and to lodge the same in his Majesty's stores at such port, until the duties thereon shall be paid or secured to be paid, and also until all expences of such removal and storing shall be paid and satisfied by the owner or proprietor of such goods, or the person to whom the same were consigned, together with the further sum of five pounds; and in case such owner, proprietor, or consignee, shall refuse or neglect to pay such expences, and also such sum of five pounds, within the space of one month next after the same shall be so removed into his Majesty's stores, it shall be lawful for such surveyor or surveyors to sell the same by publick auction, and to apply the money arising therefrom to the payment of such duties and expences, and the said sum of five pounds, and the costs and charges attending such sale, rendering back any overplus thereof to such owner or owners of such goods or merchandize.

Surveyors may remove goods from quays after two working days.

CXI. And be it further enacted, That no goods, wares, or merchandize shall be sold by auction on any custom-house quay, unless the same shall be sold by order of the commissioners of customs and port-duties; and if any person or persons shall sell or attempt to sell any goods, wares, or merchandize by auction on any such quay, contrary to this act, such person or persons shall for every offence forfeit the sum of ten pounds: provided always, that it shall be lawful for any person or persons to sell or dispose by auction any damaged goods, wares, or merchandize which shall be landed on such quays, with the permission of the surveyor or surveyors of the customs at the port for the time being.

No private sales by auction on custom-house quays without permission of surveyor.

CXII. And, to prevent idle and disorderly persons from frequenting the custom-house quays of the ports of Dublin and Cork, under pretence of plying and acting as porters on the same, by which the property of individuals has in many instances been purloined, be it enacted, That it shall not be lawful for any person to ply or act as porter on the custom-house quays of the ports of Dublin or Cork, or in the stores of the said custom-houses, or either of them, until such person shall be first approved of by the surveyors of the said quays or stores respectively, and receive from them, in testimony of such approbation, a badge signifying the same, which badge shall be delivered to every such person without fee or reward; and if any person shall ply or act as porter on the said quays, or either of them, or in the said stores, until badge and approved of as aforesaid, such person being

Regulating porters on quays of Dublin and Cork.

Anno regni quadragesimo-sexto GEO. III. c. 87. [1806, thereof convicted before any magistrate of the cities of *Dublin* or *Cork* respectively, shall forfeit the sum of five pounds, and in default of payment of the said sum, shall be imprisoned for one month without bail or mainprize.

Regulating  
of carmen on  
Dublin quay.

CXIII. And be it further enacted, That if any person shall take any goods, wares, or merchandize from off the custom-house quay of *Dublin*, without first obtaining from the proper officer a gate note, permitting such goods, wares, and merchandize to be taken away, such person shall forfeit the sum of five pounds, together with the cart, car, or other draft, and the horse or horses; or other beasts of burthen drawing or carrying the same; which cart, car, or other draft, and such horse or horses, or other beast of burthen, may be seized for such offence by any officer of the customs, and in default of payment of such penalty, every such person so offending shall be imprisoned for one month without bail or mainprize.

Appointing  
places of discharge  
for  
ships at Dub-  
lin quay.

CXIV. And be it further enacted, That the commissioners of customs, and port-duties, or any three of them, or such person as they or any three of them, shall empower for that purpose, shall appoint such place as he or they shall think proper for every ship or vessel arriving at the custom-house quay in the port of *Dublin*, to discharge the cargo of such ship or vessel; and that it shall not be lawful for the master or other person having the charge or command of such ship or vessel to discharge the cargo or any part thereof at any other place than the place so to be appointed; and the master or other person having the charge of such ship or vessel offending herein, shall forfeit the sum of ten pounds for every such offence.

Penalty on  
having fires  
on board ships  
in docks.

CXV. And whereas fires frequently happen among shipping lying at the several quays, or being in the docks of or belonging to the several custom-houses in Ireland, and goods, wares, and merchandize lying on such quays, or deposited in his Majesty's stores, are often endangered by such fires; for remedy thereof be it enacted, That no master, mate, or other person, having the charge of any ship, lighter, gabbard, wherry, barge, boat, or other vessel lying at any of the quays, or being in any dock of or belonging to any of his Majesty's custom-houses in Ireland, or lying contiguous to any of his Majesty's stores, shall have or keep, or permit or suffer to be had or kept, any fire on board such ship, lighter, gabbard, wherry, barge, boat, or other vessel, for any use or purpose whatsoever (except candlelight); and it shall be lawful for any person appointed by the commissioners of customs and port-duties to go on board any such ship, and to remove or extinguish any fire which shall be kept on board any ship contrary to this act; and in case any such master, mate, or other person shall keep or permit any such fire to be kept, or shall obstruct or prevent any person so authorised from removing or extinguishing the same, such master, mate, or other person shall forfeit the sum of twenty pounds for every such offence.

CXVI. And



CXVI. And be it further enacted, That all and every the fines, penalties, and forfeitures inflicted by this act, shall be paid and recovered in *British* currency, and shall and may be sued for, recovered, 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 in and by an act of parliament, made in *Ireland* in the fourteenth and fifteenth years of the reign of his late majesty King *Charles* the Second, intituled, *An act for the settling of the excise or new impost upon his Majesty, his heirs and successors, according to the book of rates therein inserted*; or in and by an act of parliament, made in *Ireland* in the said fourteenth and fifteenth years of his 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 Majesty, 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 act made or to be made in this present session of parliament 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*; 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 any other act or acts in force in *Ireland* relating to the said revenues, matters, and things, or either of them.

All penalties payable in British currency, and recoverable as under customs or excise acts; 14, 15 C. 2. c. 8, &c.

46 G. 3. c. 106.

CXVII. And be it further enacted, That this act shall commence and take effect on and from the twenty-ninth day of *September* one thousand eight hundred and six.

Commencement.

### CAP. LXXXVIII.

*An act to provide for the regulating and securing the collection of the duties on spirits distilled in Ireland, and the warehousing of such spirits for exportation.*—[July 12, 1806.]

WHEREAS it is expedient to provide for the better securing the duties of excise on spirits distilled in *Ireland*, and for encouraging the exportation of such spirits, by warehousing the same without payment of duty; be it 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 no person or persons shall have, or keep, or make use of, any still or other utensil for distilling spirits in *Ireland*, without having first obtained a licence for keeping and using the same from the com-

No person shall keep a still without licence from commissioners of excise.

Anno regni quadragesimo sexto GEO. III. c. 88. [1806.  
missioners of his Majesty's revenue of inland excise in Ireland,  
in the form following; (that is to say),

Form of li-  
cence.

'A. B. of \_\_\_\_\_ is [or A. B. and C. D. of \_\_\_\_\_  
are] hereby licensed to have, keep, and make use of the  
still [or, stills] after mentioned; that is to say,

'No. I. A still, the body whereof contains \_\_\_\_\_ gallons,  
and which said still, with the head thereof, and every appendage  
thereto included, contains \_\_\_\_\_ gallons; the diameter of  
the said still at the widest part thereof most remote from the  
bottom, being \_\_\_\_\_ inches; the altitude of the said still from  
the centre of the said diameter to the bottom, being \_\_\_\_\_  
inches; the diameter of the bottom of the said still, taken in an  
horizontal line, being \_\_\_\_\_ inches; and the diameter of  
the bottom of the neck of the said still, being \_\_\_\_\_ inches.  
[And, in case of more than one still, also, one other still, (that is to  
say),

'No. II. A still, specifying in like manner every still distinctly,  
with the number, contents, and dimensions thereof, for which such li-  
cense shall be granted.] The said still [or, stills] to be had, kept,  
and used in the distillery of the said A. B. [or, A. B. and C. D.]  
situate at \_\_\_\_\_ in the parish of \_\_\_\_\_ in the  
county [city, or town] of \_\_\_\_\_

'This licence to remain in full force until the twenty-ninth  
day of *September* next ensuing the date hereof. Witness my hand  
[or, our hands] this \_\_\_\_\_ day of \_\_\_\_\_ one thousand  
eight hundred and \_\_\_\_\_

E. F. Commissioner of  
excise,

or

E. F. }  
G. H. } Commissioners of Excise.  
I. K. }

L. M. Secretary to the commissioners  
of excise.'

Witness,

One licence  
for partners.

Provided always, That persons in partnership carrying on the  
business of distilling shall not be obliged to take out more than  
one such licence.

Minors, be-  
ing distillers,  
made liable  
to this act.

II. And be it further enacted, That this act, and all regulations  
therein contained, shall extend, and be construed to extend, to  
any person under the age of twenty-one years, in whose name  
or for whose use or benefit any distillery shall be exercised, ma-  
naged, or carried on, and such person shall be liable to all duties  
of excise on account of such distillery, and to all penalties and  
forfeitures under this act, as fully, to all intents and purposes, as  
if such person were adult and of full age.

Mode of esti-  
mating con-  
tents of still.

III. And be it further enacted, That, for the purpose of charg-  
ing the duty on spirits, the content of any still shall be estimated  
according to the quantity of liquor which such still, (including  
the head thereof, and every appendage to such still or head, of  
any

any kind or sort whatsoever, whereby such still or the head thereof, or any part thereof, shall be connected or shall any way communicate with the worm,) shall be actually capable of containing; and if any still in the distillery of any distiller shall exceed by four gallons or more the content specified in the licence to such distiller, as being the content of such still, the person or persons in whose possession the same shall be found, or who shall have used the same, shall forfeit the sum of ten pounds; and if any still in the distillery of any distiller shall exceed by twenty gallons, or more, the content specified in the licence to such distiller, as being the content of such still, the person or persons in whose possession the same shall be found, or who shall have used the same, shall forfeit the sum of five hundred pounds; and every such still so exceeding in content shall in all cases be deemed an unlicensed still, and shall be forfeited and may be seized.

Penalty on still exceeding content licensed, by 4 gallons, 10*l*. If by 20 gallons, 500*l*. &c.

IV. And be it further enacted, That every still for distilling of spirits in *Ireland* shall be of the proportions following: the diameter of such still, to be taken in the widest part of such still, and in that place of such widest part as shall be most remote from the bottom of such still, shall be to the altitude of such still, ascertained in a perpendicular line from the centre of the diameter so taken to the bottom of such still, in the proportion of not more than three to one, that is to say, for every inch of such altitude, such diameter shall not exceed three inches, and so in proportion; and that the diameter of the bottom of such still, to be taken in an horizontal line, shall not be equal to the greatest diameter thereof taken as aforesaid, and shall not be less than three-fifths of such greatest diameter, nor shall the bottom of any such still be otherwise curved than inwards or towards the body of such still.

Still shall be made in certain proportions.

V And be it further enacted, That before any such licence shall be granted to any person to have, keep, or make use of any still or stills, the person applying for the same shall transmit to the commissioners of excise in *Dublin*, a drawing or representation of each and every still for which such person shall require a licence, setting forth the number, content, shape, dimensions, and proportions of such still, measured and specified according to the directions of this act, for their approbation; and in case such commissioners shall disapprove of any such still or stills for not being conformable to such directions, or otherwise, it shall and may be lawful for them, and they are hereby empowered to refuse granting a licence for the same.

Description of stills required to be licensed shall be sent to the commissioners of excise.

VI. And be it further enacted, That every person requiring such licence shall also make out, sign, and deliver to the collector of the district, an account in writing, to be entered and registered in the office of excise of the district in which such still or other utensil for distilling is to be kept or used, containing his, her, or their name or names, and place or places of abode; and the place where the distillery containing such still or other utensil is or shall be situated; and the number of stills, still heads, and worms, intended to be kept there; and the number of gallons which the body

To obtain such licence, the party shall make out account to be entered in the excise-office, containing the particulars of his name, and the con-

tents of his  
stills, cop-  
pers, and  
stores, of  
which entry  
the collector  
shall give a  
certificate,

body of each such still is capable of containing; and also the number of gallons which each such still is capable of containing, together with the head thereof, and every other appendage thereto included, separately set forth; and shall also in like manner make out, sign, and deliver an account in writing, to be so entered and registered as aforesaid, of all coppers, vats, keeves, backs, coolers, vessels, and other utensils whatever, to be used in such distillery, and also of the several stores, apartments, and places wherein any part of the business of such distillery is to be carried on, or wherein any materials for distilling of spirits, or any spirits are to be kept or stored, with a ground-plan of the whole; and in such written account, the person making the same shall distinguish every such still, still-head, or worm, and also every such copper, vat, keeve, back, cooler, vessel, and other utensil, and also every such store, apartment, and place, by separate numbers relating to each article, in arithmetical progression, beginning with Number I., and shall in the ground-plan set forth the situation of the same respectively; and upon every such still, still-head, or worm, and upon every such copper, vat, keeve, back, cooler, vessel, and utensil, and also upon the outside of the door of every such store, apartment, and place, shall paint, or cause to be painted, with oil-colour in black or white, and shall keep thereon so painted, the number thereof respectively in conformity with such account; and that the surveyor of excise within whose survey such distillery shall be situate, shall at the bottom of every such account, before the same shall be delivered to or received by the collector, certify the truth of such account, by signing his name thereto, and thereupon the collector of excise of the district shall file, or enter and register such account in the office of excise of the district, and shall grant a certificate of such account and registry, by giving a copy thereof, signed by him; and such account and registry, and every such certificate thereof, shall be evidence on any question that shall or may arise, or on any information in consequence of or touching any of the provisions of this act.

Oath and  
board of party  
licensed.

VII. And be it further enacted, That before any such licence shall be granted to any person to keep any still, such person shall produce to the person authorised to grant such licence the said certificate of the collector of excise; and the person requiring such licence shall also take and subscribe the oath following; (that is to say),

‘ **I** *A. B.* of \_\_\_\_\_ distiller, do make oath, that I will not use, or suffer to be used, any copper for distilling or making any low wines, singlings, or spirits, or for any other purpose than boiling water or small worts of a preceding brewing mixed with water for brewing pot-ale, or water for cleaning the vessels in my distillery; and that I will not use, or suffer to be used, any still in making or distilling spirits from wash, low wines, or singlings, other than the identical still and stills by me previously entered and registered in the office of excise; and that I will not use or work, or suffer to be used or worked, any still in distilling

distilling spirits from wash, low wines, or singlings, of which notice shall have been given by me to discontinue work, without having given such notices as are required by law to be given of again commencing to work; and that I will not directly or indirectly be concerned in the rectifying or compounding of any spirits during such time as I shall be licensed to distil spirits.

So help me GOD.

And such person shall also, with two sufficient sureties, enter into a bond to his Majesty, his heirs and successors, in a penalty after the rate of five pounds for each gallon of the content of each still to be licensed, the body and head inclusive, conditioned for the payment of all such sum and sums of money as shall be chargeable by law on such person for the duties on spirits or strong waters distilled by such person, or with which such person shall be charged under and by virtue of this act, or any other act or acts in force in *Ireland* relating to such duties.

VIII. And be it further enacted, That every such licence to have, keep, or make use of any still or stills, shall be signed by one or more of the said commissioners of inland excise in *Ireland*, if the still to be licensed is situated in any city, town, or borough, sending a member to parliament; and by three of the said commissioners at least, if such still be situated in any other part of *Ireland*; and shall be of force from the date thereof, until the twelfth day of *September* then next following, and no longer.

Licences shall be signed by one commissioner in cities, and by three elsewhere, and shall be in force to 29th Sept. yearly.

IX. And be it further enacted, That no licence shall be granted for the keeping or using any still, the body whereof, without the head or any other appendage thereto, shall not be capable of containing five hundred gallons at the least.

No still to be licensed under 500 gallons.

X. And be it further enacted, That it shall and may be lawful for the said commissioners of inland excise, in their discretion, to refuse to grant any such licence to any person or persons to keep a still or stills; and also to withdraw any such licence in case any still or stills for which such licence shall be granted shall be removed to any place other than the place mentioned in such licence, or in case such person so licensed shall have been convicted of any fraud or offence against the laws, which shall subject such person to a penalty of twenty pounds or upwards; and it shall and may also be lawful for such commissioners of excise, to refuse to grant a licence to any person to keep any still or stills in any distillery which shall have been occupied by any person so convicted.

Commissioners may refuse or revoke licences.

XI. And be it further enacted, That it shall and may be lawful for the said commissioners of excise, or any three of them, to grant, without any fee, a licence for one or more still or stills to be kept and used at apothecaries' hall in *Dublin*, of any such dimensions or content as such commissioners shall think fit, and as shall be specified in such licence; and that it shall and may be lawful for any one of the said commissioners of excise,

Licences to apothecaries' hall, chemists, apothecaries, &c.

or

or any collector of excise within his district, upon application for that purpose, to grant, without any fee, a licence to any chemist, apothecary, or druggist, to keep or make use of one or more still, or stills of such dimensions, not exceeding twelve gallons content, and no other, as shall be specified in such licence for distilling medicinal compounds or cordials, or cordial or medical waters only; and that it shall be lawful for the said commissioners of excise, or any three of them, to grant a licence to any such person or persons as they shall think proper, to keep or make use of one or more still or stills, at their discretion, not exceeding twelve gallons content each, for the distilling of medical waters, or for making experiments and discoveries in natural philosophy; and all such licences shall be in force until the twenty-ninth day of *September* next ensuing the date thereof respectively: provided, that before any such licence shall be granted for any still or stills at apothecaries' hall in *Dublin*, the treasurer or clerk of the company of apothecaries there, or some person to be appointed by the said company, and to be approved of by the said commissioners of excise, shall enter into a bond to his Majesty, in a penalty after the rate of ten pounds for each gallon content of each such still to be licensed, conditioned that such still or stills shall not be used or employed in distilling any spirits whatever, other than and except medicinal compounds and cordial waters; and that before any such licence shall be granted to any chemist, apothecary, druggist, or other person applying for the same, such chemist, apothecary, druggist, or other person shall, previous to the granting of such licence, enter into a bond to his Majesty, with one or more sureties, in the sum of one hundred pounds, conditioned that such chemist, apothecary, druggist, or other person, shall not distil or sell any spirits whatsoever other than and except medicinal compounds and cordial waters, nor lend or let out any such still to any person whatsoever; and in case of any breach of the condition of any such bond, the licence in respect of which such bond was given, shall, immediately after judgment had upon such bond, be null and void.

Licence to distil oil of turpentine.

XII. And be it further enacted, That it shall and may be lawful for the said commissioners of excise, or any three of them, upon application for that purpose, to grant, without fee or reward, a licence to any person or persons resident in or in the vicinity of any city or town corporate in *Ireland*, to keep or make use of one or more still or stills of any such dimensions or content, and no other, as such commissioners shall think fit, and as shall be specified in such licence, for the purpose of distilling or rectifying of oil of turpentine or spirits of turpentine, or for the purpose of distilling of any chemical or essential oils; and such licence shall be in force until the twenty-ninth day of *September* next ensuing the date thereof respectively: provided, that before any such licence shall be granted, every person applying for the same, shall, previous to the granting of such licence, enter into a bond to his Majesty,

jeaty, with one or more surety or sureties, in a penalty, after the rate of ten pounds for each gallon of the content of each still to be licensed, conditioned that such person shall not distil or sell any spirits whatsoever, other than and except oil of turpentine or spirits of turpentine, or the chemical or essential oils mentioned in such licence; and that such person shall not lend or let out such still to any person whatsoever; and in case of any breach of the condition of such bond, such licence shall, immediately after judgement had upon such bond, be null and void: provided also, that every person, so licensed, shall be subject and liable to the visits of any officer of excise, and to such of the rules and regulations in this act contained, as the commissioners of excise shall, from time to time, think necessary to enforce, for preventing any fraud against this act by the parties so licensed.

XIII. And be it further enacted, That no person licensed as a distiller under this act, shall rectify or compound any spirits, and that it shall not be lawful for the said commissioners of excise to grant any licence to rectify or compound spirits to any such distiller so licensed under this act, or to any person in trust or for the account of such distiller; and if such distiller shall rectify or compound any spirits, or shall be directly or indirectly concerned or engaged in the rectifying or compounding of spirits, such distiller shall for every such offence forfeit the sum of five hundred pounds, and the licence of such distiller under this act shall be and is hereby declared to be void.

Distillers shall not be rectifiers.  
Penalty 500l. &c.

XIV. And be it further enacted, That no distiller shall be licensed to sell or deal in home-made spirits not distilled by such distiller, or to sell or deal in foreign spirits on commission or otherwise; and that no distiller shall receive or deal in or sell any spirits by commission or otherwise, except such spirits as shall have been distilled in some distillery of such distiller duly entered and licensed according to this act; and if any such distiller shall receive or sell, or deal in any home-made or foreign spirits by commission, or otherwise, contrary to this act, such distiller shall for every such offence forfeit the sum of one hundred pounds.

Distiller shall not be licensed as a factor.  
Penalty 100l.

XV. And be it further enacted, That no distiller shall brew or make any liquor from corn malted or unmalted, other than pot-ale, to be distilled by him; and it shall be lawful for any officer of excise to charge all liquor made or brewed from corn malted or unmalted, in the possession of any distiller, in the same manner as pot-ale or wash, for the purpose of distilling, is by this act chargeable; and in case any pot-ale or liquor brewed or made from corn malted or unmalted, shall be found in the possession of such distiller, not duly declared by him, such distiller shall forfeit the sum of twenty pounds, together with the sum of twenty shillings for every ten gallons of such pot-ale or other liquor: provided always, that it shall be lawful for every such distiller

Distillers shall not brew ale or beer.

distiller to have in his dwelling-house a reasonable quantity of beer and ale for the use of himself and his family; such ale or beer not having been brewed by such distiller.

Penalty on persons having any still or utensil or apparatus not registered soci. and forfeiture.

XVI. And be it further enacted, That if any distiller shall for the making of, or in the distilling of any low wines, singlings, or spirits, or for the brewing, making, fermenting, or preparing any wort, wash, or pot-ale, wherewith or wherefrom to distil low wines, singlings, or spirits, or for or in any process appertaining or relating thereto respectively, have, or keep or make use of any still, still-head, worm, copper, keeve, vat, cooler, back, or other vessel or utensil whatever, or any appendage or apparatus whatever, communicating or connected directly or indirectly with any still, still-head, worm, or copper, or any part thereof respectively, such still, still-head, worm, copper, keeve, vat, cooler, back, or other vessel or utensil, appendage or apparatus, not having been set forth, or not being numbered as set forth, or in any other place than shall be set forth in the account by this act required to be made and delivered by such distiller, and filed, entered, and registered as aforesaid, on requiring his licence; or if any distiller shall have, keep, or make use of any still, still-head, worm, copper, keeve, vat, cooler, back, vessel, or other utensil, or any appendage or apparatus whatever, communicating or connected, directly, or indirectly, with any still, still-head, worm, or copper, or any part thereof respectively, other than such as shall have been set forth in such account, entry, or registry, without having given four days' notice in writing to the collector or other superior officer of the district, and to the surveyor and gauger in charge of his or her distillery, and without an account thereof being made out, signed, delivered, entered, and registered in manner aforesaid, such distiller shall forfeit for every such still, still-head, worm, copper, vat, keeve, back, cooler, vessel, or other utensil, appendage, or apparatus, the sum of five hundred pounds; and every such still, still-head, worm, copper, vat, keeve, back, cooler, vessel or other utensil, appendage or apparatus, shall be forfeited, and may be seized by any officer of excise.

Still, still-heads, and worms may be seized if licence not produced, and implements and spirits forfeited.

XVII. And be it further enacted, That if any still or still-head, or worm of a still, shall be found in any place whatever, or in the possession of any person whomsoever (except a brazier, or person following the trade of making or repairing stills) the same shall be forfeited, and may be seized by any officer of excise, justice of the peace, or peace-officer, or by any licensed distiller, unless a licence in force, to the person in whose possession the same shall be found for keeping such still, still-head, or worm, shall be produced, and delivered to be read at the time when such officer of excise, justice of the peace, peace-officer, or licensed distiller, shall find such still, still-head, or worm; and every person in whose possession any such still, still-head, or worm shall be found, without such licence being so produced, shall forfeit the sum of fifty pounds

for



for each such still, still-head, or worm respectively, and all other vessels and utensils for distilling, or commonly made use of in the process of distillation; and all spirits, low wines, singlings, wash, pot-ale, malt, or corn, and all materials for making spirits, found in the possession of any such person as aforesaid, shall be forfeited, and may be seized in manner aforesaid, and such vessels or utensils may be destroyed, and such wash or pot-ale may be spilled, or otherwise disposed of, as hereinafter mentioned: provided always, that if any still, still-head, or worm, shall be found upon the road conveying by a proper and sufficient permit to any distiller duly licensed, or from such distiller to any brazier, or maker or mender of stills duly licensed, or from such distiller to any excise-office, it shall not be forfeited or seizable as aforesaid, nor shall the person conveying the same be liable to any penalty on account thereof.

Except stills conveying by permits.

XVIII. Provided always, and be it enacted, That in case any such seizure as last aforesaid shall be made by any justice of the peace, peace-officer, or licensed distiller, by virtue of this act, such justice of the peace, peace-officer, or licensed distiller, shall, within six days after such seizure, give notice thereof in writing to the collector of the district, or to the next resident officer of excise, who shall take into his custody, and secure the matters and things so seized, in like manner as if the same had been seized by him.

Notice of seizure by justice of peace, &c. shall be given to collector.

XIX. Provided always, and be it enacted, That in all cases of such seizure it shall and may be lawful for the officer of excise who shall have seized any such articles, or in whose custody the same shall be, to sell all pot-ale, wash, singlings, or low wines so seized, to any licensed distiller, provided the sum to be paid for the same shall amount to a sum not less than the duty chargeable on the spirits which by law ought to be produced from such wash, pot-ale, singlings, or low wines respectively; and in case such wash, pot-ale, singlings, or low wines, shall be so sold, the purchaser thereof shall pay to the collector of the district in which he shall reside, the duty chargeable on the spirits which by law ought to be produced from such wash, pot-ale, singlings, or low wines, and he shall pay the remaining part of the purchase-money of such wash, pot-ale, singlings, or low wines (if any) to the officer who shall have sold the same.

Articles seized may be sold to a licensed distiller.

XX. And be it further enacted, That no person using or keeping more than one still (not being a brazier, or person following the profession of making or repairing stills) shall have, keep, or use any stills, the diameter of the neck of any one of which, taken at the bottom of such neck, shall not be two inches wider or narrower at the least than the diameter of the neck so taken of any other still or stills kept or used by him, so as that all the stills kept by such person shall differ in the diameter of the neck by the breadth of at least two inches from each other, under pain of forfeiting the sum of twenty pounds, and all or either of such stills,

Difference of diameter in neck of stills kept by the same persons. Penalty 20l.

XXI. And

Distillers shall keep no more worms than stills.  
Penalty 20*l*.

XXI. And be it further enacted, That no distiller shall keep, or have any greater number of worms of stills than the number of stills which he or she shall have been licensed to keep, nor shall use in distilling of spirits any greater number of worms than one worm with any one still, without the consent of three of the said commissioners of excise first obtained in writing under their hands for that purpose; and if any greater number of worms of stills shall be found in the distillery of or in any other place belonging to or occupied by any distiller, than the number of stills which such distiller shall be licensed or allowed as aforesaid to keep, every such worm of a still so found, and also every still with which more than one worm shall be used, or to which there shall be more than one arm, shall be forfeited and may be seized, and the distiller in whose possession any such worm or worms, or still, shall be found, shall forfeit and pay the sum of twenty pounds.

Penalty on using coppers as stills, 50*l*.

XXII. And be it further enacted, That if any distiller shall use any copper in his distillery for any other purpose than boiling or warming water, or small worts of a preceding brewing mixed with water, or if by means of any appendage or apparatus annexed to or used with any copper, or by means of any device or contrivance whatever any copper shall be connected with the body, or head, or worm of any still, every such copper and still shall be forfeited, and such distiller shall also forfeit the sum of five hundred pounds; and if any apparatus shall be found in the possession or in the distillery of any distiller, which might render such copper or coppers capable of being used in distillation, such distiller shall forfeit the sum of twenty pounds.

If apparatus found, 20*l*.

Distillers shall set stills, and provide locks and keys.  
Penalty 20*l*.

XXIII. And be it further enacted, That every distiller shall set every still used or kept by him in brick or stone with mortar, and shall from time to time provide such fastenings or locks and keys to the head and cocks of the stills, and to the furnace-door thereof, and shall keep the same in good and sufficient order, in such manner as shall be approved of by the surveyor of excise in charge of such distillery, or shall pay for such fastenings, locks, and keys as shall be provided by such surveyor; and if any such distiller shall use or keep any still not so set in brick or stone, or shall neglect to provide, repair, or pay for such fastenings, locks, and keys, within such time as shall be required by such surveyor, every such distiller shall forfeit the sum of twenty pounds for every such offence.

Dimensions of coppers, and how they shall be set.  
Penalty 20*l*.

XXIV. And be it further enacted, That if any distiller shall make use of or keep in any distillery, any copper or vessel for warming or boiling water for brewing pot-ale, the diameter whereof at the mouth shall be less than the diameter thereof in any other part of such copper or vessel, or shall have or keep any such copper or other vessel, set or placed in any manner other than in such situation as that the still or place where such still shall be set or shall stand, shall be in as direct a line as the building will permit, between the place where such copper or

or other vessel shall be set or stand, and the place where the worm-tub shall be set or shall stand, every such copper or vessel shall be forfeited, and may be seized; and the distiller in whose distillery any such copper or vessel shall be found, or any such copper or vessel shall be set or placed in any situation other than as aforesaid, shall forfeit the sum of twenty pounds for each such offence.

XXV. And be it further enacted, That if any distiller shall in any distillery make use of any cooler which shall not be screwed down or otherwise fastened to beams firmly fixed at both ends in the walls of the building, or in some other firm and substantial manner, or shall alter the level or dipping-place of any cooler or back in such distillery, or the beams that support the same, after it shall have been so fixed as aforesaid, or shall suffer the same to be altered without having previously given four days' notice thereof to the surveyor or gauger in charge of such distillery; or if such distiller shall use any cooler, through or across the centre of which there shall not be erected and constantly kept fixed lengthways, from one end to the other, a firm frame or stage of wood, at least eighteen inches in breadth, and of thickness sufficient to prevent the same from bending, wherefrom the officer of excise may gauge the liquor in such cooler, or if there shall not be a firm hand-rail of the length of such stage, conveniently placed in respect thereto, every distiller so offending in any of the cases aforesaid, shall for every such offence forfeit the sum of twenty pounds.

How coolers shall be fastened, and accommodated to the use of officers. Penalty 20*l*.

XXVI. And be it further enacted, That no distiller shall have, keep, or make use of any back, cooler, or other vessel in the distillery of such distiller, for fermenting any wort, wash, or pot-ale, or for containing any low wines or singlings, which shall be of less content than the full charge of the still, or (if there shall be more than one still) of the largest still in such distillery; and if any such back, cooler, or other vessel, shall be found in the distillery of any distiller, which shall be of a less content than aforesaid, such back, cooler, or other vessel shall be forfeited, and may be seized, and such distiller shall for every such vessel forfeit the sum of twenty pounds.

Contents of the several backs, and other vessels in each distillery, shall be regulated by the size of the still. Penalty 20*l*.

XXVII. Provided always, and be it enacted, That if at the time of the passing of this act, any distiller shall not be provided with backs, coolers, vessels, or casks, according to the regulations of this act, it shall and may be lawful for the commissioners of excise, by order under the hands of any three of them, to allow such distiller to use the backs, coolers, vessels, or casks in his possession, for such time as such commissioners shall think necessary, or until such distiller shall have provided himself with vessels or casks of the proper dimensions, according to the regulations of this act.

Commissioners may allow distillers to use their present vessels until they can provide others.

XXVIII. And be it further enacted, That every distiller shall keep all spirits distilled, and all wash, pot-ale, singlings, and low wines, in the distillery of such distiller, or in some store or stores

Spirits, &c. shall be kept in stores in or adjoining to the distil-

Penalty stores in or adjoining to such distillery, registered in manner hereinbefore mentioned; and all spirits, wash, pot-ale, singlings, or low wines, which shall be found in any store or stores not so registered, shall be forfeited, and may be seized, and the distiller or distillers, or other person or persons, to whom the same shall belong shall for every gallon of such spirits, and for every ten gallons of wash or pot-ale, and for every three gallons of singlings and low wines, forfeit the sum of twenty shillings.

XXIX. And be it further enacted, That all spirits stored in the store or distillery of any distiller, shall be kept in casks of the size or content of not less than one hundred gallons each; and if any cask shall be found in any such store or distillery containing spirits which shall be of any less size or content, such distiller shall forfeit the sum of twenty pounds for every such cask.

Casks containing spirits shall not be of less content than 100 gallons. Penalty 20l.

XXX. And be it further enacted, That it shall and may be lawful for any officer of excise at all times, as well by night as by day, to enter into every house, distillery, still-house, out-house, store, and place whatsoever, of or belonging to or made use of by any distiller in *Ireland*, and to gauge, measure, and take an account of every still, still-head, copper, keeve, vat, cooler, back, or other vessel or utensil of any kind, of or belonging to, or kept by any such distiller, and to gauge and take an account of all spirits which shall be from time to time made or distilled, and of all malt and corn, and of all worts, wash, pot-ale, singlings, low wines, and materials whatsoever, for making or distilling spirits, which shall be from time to time made use of by such distiller, and of all such spirits and materials for making or distilling of spirits, as shall be in any house, distillery, store, or place belonging to such distiller, and to make returns thereof in manner hereinafter mentioned.

Officers empowered to enter distilleries and take accounts.

XXXI. And be it further enacted, That if any officer of excise, or his assistants, shall be hindered, obstructed, or prevented by any distiller, or by any servant or person acting in the employment of such distiller, from entering into any distillery, or any house, out-house, store, or other place whatsoever of such distiller, or if any such officer or his assistants, having entered, shall be hindered, obstructed, or prevented by such distiller, or by any servant or person acting in the employment of such distiller, or in or upon the premises of such distiller, from gauging any vessels, or taking any account of the stock of malt, corn, or spirits of such distiller, or of any liquor or ingredients preparing for or used, or ready to be used in distilling in such distillery, or from seeing the whole process of distilling completely finished, or from taking an account of the liquors distilled, or to be distilled, or in process of distilling, or from doing any part of his duty in the execution of this act, or of any other act which may be in force respecting distilleries, such distiller shall for every such offence respectively forfeit the sum of twenty pounds.

Penalty on distillers obstructing excise-officers, 20l.

XXXII. And

XXXII. And

XXXII. And be it further enacted, That every distiller shall place and keep all casks and vessels in which any spirits shall be stored or kept, or which shall be made use of in distilling, in convenient situations, with their dipping-place uppermost, and easy of access, in such manner as any officer of excise, in charge of the distillery, shall reasonably direct, for the more readily and effectually taking the gauge thereof, or in default thereof every such distiller shall forfeit the sum of twenty pounds for each cask or vessel not so placed.

Casks shall be placed properly for gauging.  
Penalty 20*l*.

XXXIII. And be it further enacted, That if any distiller, on demand of any officer of excise made at the distillery of such distiller, shall not furnish or cause to be furnished a strong and safe ladder, with steps four inches broad at the least, or shall not have provided an hand-rail, or a rope in the nature of an hand-rail, conveniently placed with respect to such ladder, of length sufficient to enable such officer to ascend to and examine any cooler, back, worm-tub, or other vessel or utensil in such distillery, or shall not fix such ladder at the dipping-place of any such cooler, or at any other part of any such cooler, back, worm-tub, or other vessel or utensil, where such officer shall require, or shall on any visit made by any officer of excise, neglect or refuse to supply every such officer, on demand, with sufficient lights for the purpose of searching and gauging all the stock on hand belonging to such distiller as well by day as by night, every distiller so offending in any of the cases aforesaid, shall for every such offence forfeit the sum of twenty pounds.

Distillers shall furnish officer with ladder and lights.  
Penalty 20*l*.

XXXIV. And be it further enacted, That if any officer of excise shall, at any time, when singlings or spirits shall not be running off from a still, require that the water contained in any worm-tub belonging to such still, shall be drawn or run off, the same shall be drawn or run off accordingly; and if the same shall not be drawn or run off by some person in the distillery, it shall be lawful for any such officer to draw or run off such water, or so much thereof as he shall think necessary; and if the water shall not be so drawn or run off at the request of such officer, the distiller in whose distillery such worm-tub shall be situate, shall forfeit the sum of twenty pounds.

Officer may order water to be drawn off from worm-tub.

XXXV. And be it further enacted, That in case any officer of excise shall not be admitted into any distillery, after having demanded admittance into the same, and declared his name and business, and after having waited for the space of one quarter of an hour after such demand made at the house of the distiller, or the gate or entrance-door, or any window of the distillery of such distiller, such distiller shall for every such offence forfeit the sum of one hundred pounds.

Penalty on refusing admittance to officer, 100*l*.

XXXVI. *And whereas distillers have frequently made use of places adjoining their own houses or distilleries, for the purpose of clandestinely making, brewing, distilling, or concealing their malt, wash, pot-ale, singlings, low wines, or spirits; for remedy whereof, be it further enacted, That if the owner or occupier of any* Owners of house adjoining

houses shall admit officers to search for spirits. Penalty 5*ol.*

house, store, or other place adjoining to or in the neighbourhood of the dwelling-house or distillery of any distiller, or if any servant of the owner or occupier of any such house or place, shall not, on demand of any officer of excise, made in the day-time, admit such officer of excise, or shall not allow him to enter and search such house, store, or place, for malt, wash, pot-ale, singlings, low wines, or spirits, such occupier of such house, store, or other place, shall in every such case forfeit the sum of fifty pounds.

If no person appears to give entrance to officers, the house may be broken open.

XXXVII. And be it further enacted, That if no person shall attend or appear in such house, store, or place as aforesaid, to give entrance to such officer, it shall be lawful in the day-time for such officer and his assistants, or in the night-time for such officer and his assistants, in the presence of a constable or other peace-officer, who is hereby authorised and required to be aiding and assisting therein, to break open and enter such house, store, or place, and make search therein for any malt, wash, pot-ale, singlings, low wines, or spirits, which such officer may have reasonable or probable cause to suspect to be fraudulently concealed therein: provided always, that if upon search no such malt, wash, pot-ale, singlings, low wines, or spirits, shall be found, such officer shall repair all the damages done, or make reasonable satisfaction for the same to the owner or occupier of such house, store, or place.

Officer may enter distillery from adjoining houses.

XXXVIII. And be it further enacted, That if the house, store, or place broken open, and entered, shall communicate with the distillery of any distiller, or any part of the premises thereunto belonging, and if such distiller, or some person on his behalf, shall not, on demand made, give entrance into such distillery to any officer requiring the same, every such distiller shall forfeit the sum of one hundred pounds.

Officers may visit sugar-houses, and take stock.

XXXIX. And be it further enacted, That it shall be lawful for any officer of excise to visit in the day-time any sugar-house in *Ireland*, belonging to any sugar-baker, and there to take an account of all melasses-wash, and sugar-wash, and upon any decrease afterwards found therein, such sugar-baker shall forfeit a sum equal to the duty which would be payable by distillers upon spirits distilled from such wash, unless due proof shall be made that the same had been sold to a licensed distiller, or otherwise disposed of in the business of a sugar-baker; and all sugar-wash, and melasses-wash, found at any sugar-bakers twenty-four hours after it shall be taken from the cistern, and not declared to the officer of excise, shall be forfeited and may be seized.

Wash at sugar-bakers not declared, shall be forfeited.

Officers taking bribes, &c. declared guilty of misdemeanour.

XL. And be it further enacted, That if any officer of customs or excise in *Ireland*, shall directly or indirectly ask, take, or receive any bribe, fee, gratuity, recompence, or reward, for the neglect or non-performance of his duty under this act, or for the performance of his duty, other than such salary, recompence, reward, or gratuity as shall be allowed by the said commissioners of excise, or shall directly or indirectly ask, take, or receive any sum or sums of money, article, matter, or thing whatever,

whatever, from any distiller for or on any account whatsoever, every such officer so offending shall be deemed and taken to be guilty of a misdemeanour, and such officer shall and may be indicted for such offence either at the assizes or quarter-sessions held in the county in which such offence shall be committed; and in case any indictment shall be found at such assizes or quarter-sessions against such officer, he shall plead thereto, without having time to traverse the same; and it shall be lawful for the court before whom such officer shall be tried and convicted, to inflict such punishment on such officer as may by the laws and statutes in force in *Ireland* be inflicted on persons guilty of misdemeanours, and such officer so convicted shall thenceforth be incapable of holding any office or employment whatsoever, civil or military, under his Majesty, his heirs or successors, or under any authority derived from his Majesty, his heirs or successors.

**XLI.** And be it further enacted, That every distiller shall, before commencing to brew any worts, wash, or pot-ale, and also before commencing to work any still or stills in any year, and so in like manner before he or she shall recommence so to work any still, after any discontinuance thereof in such year, give six days' notice in writing to the collector of the district, and to the surveyor and gauger in charge of the distillery of such distiller, setting forth the day and hour when such distiller intends to commence so to brew or to work any still respectively, or to recommence so to work any still as hereinafter provided; and any distiller who shall brew any worts, wash, or pot-ale, or who shall work any still or stills without having given such respective notices, shall for each such offence forfeit and pay the sum of two hundred pounds.

Distillers shall give notice of time of brewing and distilling. Penalty 200l.

**XLII.** Provided always, and be it further enacted, That no other day than *Monday* shall [be mentioned in any such notice for commencing or recommencing to work a still, and that no distiller shall commence or recommence to work any still in pursuance of any such notice except on a *Monday*; and that every such still shall be presumed to be kept regularly at work from the day mentioned in such notice for the commencing or recommencing to work such still, until the working thereof shall be discontinued in manner hereinafter mentioned; that is to say: every such distiller may from time to time discontinue the working of any such still, on giving a notice in writing of such intention to discontinue such working, to the collector of the district, and to the surveyor and gauger in charge of the distillery, six days at the least previous to the day mentioned therein for discontinuing the same, requiring by such notice, that the still or stills, the working of which is so intended to be discontinued, may be locked on the day expressed in such notice, and specifying the hour of the day at which such working is so intended to be discontinued: provided always, that no other day than *Monday* be mentioned in any such notice for discontinuing to work any still or stills, and that such *Monday* shall be the close of a period of

Distillers shall commence on a Monday.

Mode of discontinuing working of distiller on notice at the end of the first eight weeks, or at the end of any subsequent period of four weeks.

weeks in the year, whereof the common divisor or aliquot part shall be four, and shall be not less than eight weeks distant from the time of commencing to work such still in any year, nor less than four weeks distant from the time of recommencing to work the same after any discontinuance in such year: and that the hour of the day specified in such notice shall be some hour before twelve of the clock at noon on such *Monday*.

Officers shall secure still, or on failure the distiller shall be charged as for a working still.

XLIII. And be it further enacted, That at the time specified in any such notice of discontinuance, it shall and may be lawful for any excise-officer in charge of such distillery, and he is hereby required, to strap down and fasten the head of every such still, the working of which is so intended to be discontinued, by locking the same, and to lock the door of the furnace-grate, and to stop and lock the discharging cock or pipe of any such still, and if such officer be prevented from so doing by any person at such distillery, or in consequence of the distillery being locked, and no person appearing to give entrance to such officer or otherwise, or if any still shall in any event not be locked in manner hereby directed, such distiller shall continue to be charged with and pay duty, as if he had not given such notice of discontinuance as aforesaid; and such notice shall be deemed void and of no effect.

Penalty on still found warm after discontinuance 100*l*.

XLIV. And be it further enacted, That if at any time subsequent to twenty-four hours after any still shall have been locked, or by any of the provisions of this act ought to have been locked, or after the time mentioned in such notice as aforesaid of discontinuing the working of such still, such still, or the works in which it is set, shall be found hot or warm, the distiller or distillers in whose possession the same shall be so found, shall forfeit the sum of one hundred pounds.

Notice of recommencement of working.

XLV. And be it further enacted, That if any distiller who shall have discontinued the working of any still in manner aforesaid, shall intend to set at work again such still so discontinued, such distiller shall deliver a notice in writing of such his intention to the collector of the district, and to the surveyor and gauger in charge of the distillery of such distiller six days at least before the day on which such distiller shall intend to recommence the working of such still, specifying the day, agreeable to the provisions of this act, and the hour on which he intends so to recommence working such still (which day shall be a *Monday*, and shall not be less than four weeks distant from the time of the last discontinuance of the working of such still;) and one of such officers to whom such notice shall be given shall attend, and open the locks and fastenings of such still accordingly, and shall charge such distiller with duty as herein provided from the day mentioned in the notice for the recommencement of the working of such still.

Distiller on discontinuing business on expiration of his licence shall remove his stills.

XLVI. And be it further enacted, That in all cases where any person shall, at the expiration of any licence granted under this act, discontinue the trade and business of a distiller, or shall at any time during the continuance of his licence discontinue working



ing for the remainder of any year in manner hereinafter mentioned, such person shall within seven days after the expiration of such licence, or after so discontinuing to work, cause the works in which any and every still in the distillery of such distiller were set, to be taken down, and shall displace and remove any and every such still and stills, and shall also displace and remove clear out of the worm-tub the worm belonging to any and every such still respectively; and shall within seven days then next following, send or convey any and every such still, and the heads and worms belonging to the same respectively, to the excise-office of the district in which such distillery shall be situate, there to be kept for twelve calendar months unless the same shall within the said twelve calendar months be re-delivered to the proprietor thereof on his being licensed under this act, or shall be disposed of by such proprietor to some licensed distiller, which it shall be lawful for such proprietor to do; and in case any such still, or head, or worm of a still, shall remain at the said excise-office for the space of more than twelve calendar months, it shall be lawful for the collector of the district to break up and render useless any and every such still, still-head, and worm, and to cause the materials thereof to be sold; and the produce thereof, after deducting all expences of such sale, and a reasonable sum for the warehouse-room for the same during the said twelve months, shall be paid by such collector to the proprietor thereof; and in case any still, still-head, or worm, shall be found in the distillery, or in any other place in the occupation of any person who shall have so discontinued the business of a distiller, at any time after the end of fourteen days after the expiration or determination of any licence to such distiller, every such still, still-head, and worm shall be forfeited, and may be seized, and the person in whose possession or on whose premises the same shall be found shall forfeit the sum of one hundred pounds.

XLVII. And be it further enacted, That during the continuance of this act, the officer of excise keeping an account of wash, pot-ale, low wines, or singlings, in any distillery, shall charge the distiller upon any decrease of wash, or pot-ale, for a quantity of singlings calculated after the rate of one gallon of singlings for every four gallons of wash or pot-ale so decreased; and for a quantity of spirits after the rate of two gallons of spirits for every five gallons of such singlings so calculated: and upon any decrease of low wines or singlings, such officer shall charge the distiller for a quantity of spirits after the rate of two gallons of spirits for every five gallons of singlings or low wines so decreased: and when and as often as any still in such distillery shall be charged with such wash, pot-ale, low wines, or singlings respectively, such officer shall charge the distiller for a quantity of spirits after the like rate, according to the content of such still, estimated as hereinbefore mentioned: and on any decrease of any wash or low wines produced from sugar, melasses, or decayed wines, such officer shall charge the distiller for a quantity

Mode of charging distiller on decrease of wash or singlings from corn, or on charge of still therewith.

of spirits after the rate of one gallon of spirits for every six gallons of wash, and one gallon of spirits for every two gallons of low wines so decreased; and when and as often as any still in such distillery shall be charged with any such last mentioned wash or low wines respectively, such officer shall charge the distiller for a quantity of spirits after the like rate, according to the content of such still as aforesaid; deducting from the content of such still, when charged with any wash or pot-ale, one-tenth part thereof for liberty for such still to work; and when such still shall be charged with any low wines or singlings, deducting one-eighth part thereof for liberty for such still to work; and such officer shall make a return of the quantities of spirits, and of the duties thereon accordingly, and such distiller shall pay the duty so charged and returned.

Double duty shall be charged on every disproportionate decrease of wash.

XLVIII. And be it further enacted, That if any decrease shall at any time during the continuance of this act appear or be found by any officer of excise, in any wort, wash, pot-ale, low wines, or singlings, in the distillery of any distiller, more than or beyond the proportion of decrease justified by the charges of the still or stills in such distillery, according to the directions of this act, such distiller shall be and is hereby charged with double duty for such quantity of spirits as might be produced according to the rate before mentioned, from so much wort, wash, pot-ale, low wines, or singlings, as shall exceed such proportion of decrease respectively, and the surveyor or gauger in charge of such distillery is and are hereby required in such case to make such charge, and return the same to the collector of the district accordingly.

Distiller shall be liable to duty on spirits according to a certain number of monthly charges of low wines in each still for 32 weeks or 224 days in each year; viz.

XLIX. And be it further enacted, That notwithstanding any discontinuance of working, under the provisions hereinbefore mentioned, every distiller shall, during the continuance of his licence in each year, be charged with and shall pay duty for a quantity of spirits in respect of each and every still belonging to such distiller, according to the content thereof, and according to a certain number of charges of singlings or low wines for each such still, and according to a certain number of weeks and days, as hereinafter mentioned; (that is to say): every such distiller shall be charged for each and every such still for not less than thirty-two weeks, or two hundred and twenty-four days during the continuance of such licence; and that for every four weeks or twenty-eight days, while any such still shall continue or be presumed to continue working, or shall be chargeable as working under this act, such distiller shall be charged with and shall pay duty for such quantity of spirits as might be produced (according to the rates hereinbefore mentioned) from the several numbers of charges of singlings or low wines hereinafter severally set forth, for and in respect of each and every still, being of the several contents following; that is to say:

For stills under 750 gallons, 74 charges;

From seventy-four charges of low wines or singlings for every still under seven hundred and fifty gallons content, and not less than five hundred gallons content:

For

From seventy-two such charges for every still under one thousand gallons content, and not less than seven hundred and fifty gallons content: under 1,000, 72 charges;

From sixty-six such charges, for every still under one thousand two hundred and fifty gallons content, and not less than one thousand gallons content: under 1,250, 66 charges;

From sixty-four such charges, for every still under one thousand five hundred gallons content, and not less than one thousand two hundred and fifty gallons content: under 1,500, 64 charges;

From sixty-two such charges for every still under one thousand seven hundred and fifty gallons content, and not less than one thousand five hundred gallons content: under 1,750, 62 charges;

From fifty-eight such charges for every still under two thousand hundred and fifty gallons content, and not less than one thousand seven hundred and fifty gallons content: under 2,000, 58 charges;

From fifty-six such charges for every still under two thousand two hundred and fifty gallons content, and not less than two thousand gallons content: under 2,250, 56 charges;

From fifty-four such charges for every still under two thousand five hundred gallons content, and not less than two thousand two hundred and fifty gallons content: under 2,500, 54 charges;

From fifty-two such charges for every still under two thousand seven hundred and fifty gallons content, and not less than two thousand five hundred gallons content: under 2,750, 52 charges;

From fifty such charges for every still under three thousand gallons content, and not less than two thousand seven hundred and fifty gallons content: under 3,000, 50 charges;

From forty-eight such charges for every still of three thousand gallons content or upwards: of 3,000, &c. 48 charges.

And that every distiller shall, over and above the respective quantities aforesaid, be charged with and pay duty for as much more spirits as might be produced, according to the rates hereinbefore mentioned, from all pot-ale, wash, low wines, or singlings, which such distiller shall actually distil within every such period of four weeks, or twenty-eight days: and the surveyor or gauger in charge of any distillery, shall, in his return to the collector of the district for the last week of the first period of four weeks or twenty-eight days next after the day mentioned in any notice for the commencement or recommencement of the working of any still, in manner directed by this act, and so in like manner in his return for the last week of every other or subsequent period of four weeks, or twenty-eight days, while such still shall continue or be presumed to continue working, or shall be chargeable as working under this act, make a return and charge upon such distiller of such quantities of spirits, and the duties thereon, as, with the quantities comprised in the returns of spirits distilled by such distiller during the three preceding weeks, shall amount to the full quantity of spirits for which such distiller is hereby chargeable with duty for such period of four weeks, or twenty-eight days; and also of such further quantity of spirits as might be produced according to the rates hereinbefore

Officer shall make return accordingly every 4th week, and distiller pay duty accordingly. Penalty 20s. and double duty.

before mentioned, from all pot-ale, wash, low wines, or singlings, which such distiller shall actually distil within such week, and such distiller shall pay the duty, appearing by such return and charge to have become due and payable, within six days after such return and charge shall have been made, or shall for every default forfeit twenty pounds, together with a sum equal to double the duty so returned and charged.

Officers in each year shall make return to complete the amount of spirits chargeable in the year, exclusive of any surplus in monthly charge.

L. And be it further enacted, That in case the quantity of spirits charged upon any distiller in any year, ending on the twenty-ninth day of *September*, shall not amount to the full quantity of spirits for which such distiller is by this act chargeable with duty within such year, being for the period of thirty-two weeks, or two hundred and twenty-four days, according to the rates aforesaid, (exclusive of all spirits made within or duty charged in any return for any period of four weeks, for any additional quantity which might have been produced in such period according to the rates hereinbefore mentioned, from all wash, pot-ale, low wines, or singlings, which such distiller shall have actually distilled within such period), the surveyor or gauger in charge of the distillery of such distiller shall, within twenty days after such twenty-ninth day of *September*, make a return to the collector of the district in which such distillery shall be situate, of such quantities of spirits, and of the duties thereon, as, with the quantities comprised in former returns of spirits against such distiller within the year ending on such twenty-ninth day of *September*, (exclusive of such additional quantities as aforesaid); shall amount to the full quantity of spirits for which such distiller is by this act made chargeable with duty for the period of thirty-two weeks, or two hundred and twenty-four days in such year, according to the rates aforesaid (exclusive of such additional quantities as aforesaid); and such return shall be a charge on such distiller, who shall pay the duty appearing by such return to have become due and payable within six days after such return shall have been made, or shall for every default forfeit twenty pounds, together with a sum equal to double the duty so returned and charged: provided always, that if any distiller shall be desirous of obtaining a licence for any still or stills at any time between the first day of *November* in any year, and the twenty-ninth day of *September* in the succeeding year, it shall and may be lawful for the commissioners of excise to reduce the quantity of spirits for which such distiller is by this act chargeable with duty for and in respect of such still or stills during the continuance of such licence, to such quantity of spirits as may reasonably be distilled in such still or stills between the time that such licence shall be so granted, and the twenty-ninth day of *September* then next ensuing; provided that such reduction shall be in the proportion to the part of the year which shall have elapsed from the twenty-ninth day of *September* preceding the taking out such licence, to the time of the taking out the same, as thirty-two weeks is to fifty-two weeks; and that the person taking out any licence

Commissioners empowered to grant abatement where a still is set up in the course of any year.

licence for such still or stills, shall in all other respects be subject and liable to all the rules and regulations in this act contained.

LI. Provided also, and be it enacted, That if any distiller who shall have worked for so many periods of eight weeks or four weeks, as shall make in the whole twenty-four weeks, or one hundred and sixty-eight days in any one year, after the time when such distiller shall have first commenced working in such year, shall be desirous to continue working for the remainder of such year, from the end of the said twenty-four weeks, or one hundred and sixty-eight days, during which he shall have worked as aforesaid, or from the end of any period of four weeks, or twenty-eight days subsequent to the period of one hundred and sixty-eight days, which he shall have actually worked in any one year; it shall and may be lawful for such distiller to discontinue working accordingly, on giving a notice in writing of his intention so to discontinue working for the remainder of the year, to the commissioners of excise, and also to the collector of the district, and to the surveyor and gauger in charge of the distillery of such distiller, fourteen days at the least previous to the day mentioned for so discontinuing to work for the remainder of the year: and in such case it shall and may be lawful for the said commissioners of excise, or any three of them, upon application to them made by such distiller for that purpose, to declare the licence granted to such distiller to be ended and determined from and after the day mentioned for so discontinuing working, and the same shall be ended and determined accordingly; and it shall also be lawful for the said commissioners to reduce the quantity of spirits for which such distiller shall by this act be chargeable with duty, during the continuance of his licence, to such quantity as such distiller shall be chargeable with during so many periods of eight weeks or four weeks, as such distiller shall have actually continued working, or shall have been chargeable as continuing to work, together with such further quantity of spirits as might be produced from all wash, pot-ale, low wines, or singlings, which such distiller shall have actually distilled during such periods, according to the rates in this act specified: and if at any time after the day mentioned in any such notice of any such distiller, for so discontinuing to work for the remainder of the year, any such distiller shall brew any worts, wash, or pot-ale, or shall distil any wash, pot-ale, singlings, or low wines, or shall work any still or stills in such distillery, or if after the day mentioned for so discontinuing to work, any worts, wash, pot-ale, low wines, or singlings shall be found, or any still or stills shall be discovered working in the distillery of such distiller, such distiller shall for every such offence forfeit and pay the sum of five hundred pounds, and shall be chargeable and charged with, and pay duty under this act, as if he had not given such notice of discontinuance as aforesaid; and it shall not be lawful for the said commissioners of excise to

Distillers may discontinue working for the remainder of a year on notice; after the end of 24 weeks.

Penalty on distiller working after such notice 500*l.* &c.

license

license any person to keep the said distillery, or to have, keep, or make use of any still or stills therein, for the remainder of such year, nor during the term of one year next ensuing the twenty-ninth day of *September* after such offence shall have been committed.

Abatement of duty to distiller in case of accident.

LII. And be it further enacted, That it shall be lawful for any three of the said commissioners of excise to reduce or abate the quantity of spirits wherewith any distiller shall be chargeable in any year by virtue of this act, according to the number of weeks or days as aforesaid, upon proof upon oath, to the satisfaction of the said commissioners, that some fatality such as fire, or any other unavoidable accident or misfortune, shall have prevented such distiller from working such number of weeks or days: provided always, that such reduction or abatement be first approved of by the commissioners for executing the office of lord high-treasurer of *Ireland*.

Distiller shall give notice to officers of every mashing. Penalty 10l.

LIII. And be it further enacted, That whenever any distiller shall intend to commence to brew or mash any corn, such distiller shall, four hours at least before so commencing to mash any corn, give notice to the officer in charge of the distillery of such distiller, (by an entry to be made in a book to be provided by such officer for such distiller, and to be kept in such distillery,) of the particular hour and time when such distiller so intends to brew or mash any corn, and the number of bushels of corn, distinguishing whether malted or unmalted, or meal, intended to be used in every such brewing or mashing, and also the time when such brewing will be completed, and the worts be off; and if such distiller shall intend to make any second mashing of the same materials, with any addition thereto of any further quantity of corn malted or unmalted, such distiller shall give a like notice: and such book shall be carefully kept by such distiller, and the said entries being made therein, the said book shall, within forty-eight hours after the expiration of every period of four weeks or twenty-eight days, be delivered by such distiller to such officer; and in case any corn malted or unmalted, shall be mashed or brewed in the distillery of any distiller, without such notice being given by entry to be made in such book, all worts, wash, and pot-ale, brewed from such corn, shall be forfeited, and may be seized, and such distiller shall forfeit the sum of ten pounds.

Wash shall be drawn off in coolers, and distilled in the order in which it was brewed. Penalty 10l.

LIV. And be it further enacted, That every brewing of worts, wash, or pot-ale, from corn, shall be separately run off into or placed on coolers, and shall be therein gauged and measured by the proper officer, within a reasonable time before the same shall be let into any fermenting back; and that all worts, wash, or pot-ale from corn shall be distilled in the order in which the same was brewed; and that no newer worts, wash, or pot-ale, shall be distilled while there is any older worts, wash, or pot-ale on hand, and not distilled; and that if any such worts, wash, or pot-ale, shall be found in the distillery of any distiller which shall not have been so run off into, and placed

placed on coolers, and gauged accordingly, or which shall have been brewed longer than any such worts, wash, or pot-ale, as shall have been then actually distilled, or distilling such worts, wash, or pot-ale, shall be forfeited, and may be seized, and such distiller shall also forfeit the sum of ten pounds.

LV. And be it further enacted, That no distiller shall put into nor keep in any back, cooler, or other vessel, which shall be capable of containing the full charge of the still, or (if there shall be more than one still) of the largest still in the distillery of such distiller, at any one time, a smaller quantity of worts, wash, or pot-ale, than the full charge of some one still in such distillery; nor shall mix in any one such back, two or more different brewings of worts, wash, or pot-ale, or any part thereof; nor shall put any low wines or singlings into any vessel, until every other vessel in such distillery in which any low wines or singlings shall have been previously put, shall be completely filled with low wines or singlings; and if any back, cooler, or other vessel in the distillery of any distiller shall be found containing any worts, wash, pot-ale, low wines, or singlings, contrary to the regulations of this act, such distiller shall for every offence forfeit the sum of twenty pounds.

Each brewing to be kept separate.  
Penalty 20*l*.

LVI. And be it further enacted, That no allowance shall be made in the gauging or taking account of the contents of any back, vat, or other vessel, for or in respect of any grouting or ground corn or meal, or other composition, matter, or thing, added to the worts, wash, or pot-ale, in such back, vat, or other vessel, whilst such worts, wash, or pot-ale, are in the course of preparation for being distilled; any usage or custom to the contrary notwithstanding.

No allowance for grouting.

LVII. And be it further enacted, That all worts, wash, or pot-ale, made from corn, which shall not be distilled at the expiration of six days, including the day of brewing and the day of distilling, and all sugar-wash and wash made of melasses, which shall not be distilled at the expiration of twelve days, including the day of breaking down the melasses or sugar with water, and the day of distilling, and all wash made of sweet waters which shall not be distilled at the expiration of six days, including the day of receiving and the day of distilling the same, shall be considered as worts, wash, or pot-ale, not included in any former charge against the distiller; and such distiller shall be charged with duty in respect of such worts, wash, or pot-ale, according to the directions of this act.

Wash shall be distilled within a limited time.

LVIII. And be it further enacted, That no distiller or distillers, maker or makers of low wines or spirits shall boil, heat, or prepare, by means of fire, any worts, wash, pot-ale, or other liquor, in any copper, vessel, or other utensil whatever, other than a licensed still, after such worts, wash, pot-ale, or other liquor has been fermented; but that all worts, wash, pot-ale, liquor, or other materials, shall, after fermentation, be fairly put into a licensed still or stills, without having undergone boiling, heating, or any preparation by means of fire,

Worts shall not be heated after fermentation.  
Penalty 500*l*.

whereby

whereby the process of distillation may be shortened or accelerated, or attempted to be shortened or accelerated; on pain of forfeiting the sum of five hundred pounds for every such offence.

Distiller shall not have corn-wash and sugar-wash in his possession at the same time.  
Penalty 100/.

LIX. And be it further enacted, That if any distiller during the time that such distiller shall have any worts, wash, or pot-ale from corn, on hand or undistilled, or until he has drawn off and distilled all worts, wash, or pot-ale from corn, shall receive, have, keep, or make use of any melasses, melasses-wash, sugar-wash, or sweet water, such distiller shall forfeit the sum of one hundred pounds; and all worts, wash, or pot-ale from corn, and all melasses, melasses-wash, sugar-wash, or sweet water, which shall be found at one and the same time in any distillery, shall be forfeited, and may be seized by any officer of excise.

Distiller shall give notice of receiving sugar-wash.  
Penalty 50/.

LX. And be it further enacted, That every distiller shall, twenty-four hours at the least before receipt of any quantity of decayed wines, melasses, or melasses-wash, sugar-wash, or sweet water, or any wash not made of corn, into the distillery of such distiller, give notice in writing to the surveyor or gauger in charge of such distillery, of the particular quantity and kind of all such decayed wines, melasses, or wash not made of corn, and of the species thereof, and of the time when such distiller intends to receive the same; and if any decayed wines or melasses, or any kind of wash not made of corn, shall be found in the distillery of any distiller, without such notice having been so given as herein required, the same shall be forfeited, or may be seized or spilled by any officer of excise, and such distiller shall forfeit fifty pounds.

Penalty on distiller having any mixture of corn and sugar-wash in his possession 100/.

LXI. And be it further enacted, That if any pot-ale or wash in which there shall be any mixture of corn and melasses, or sugar, or of corn-wash, and melasses-wash, or sugar, or sweet water, shall be found in the distillery of any distiller, or in any place adjoining thereto, or in the possession of any such distiller; or if any spirits shall be found distilling or distilled from any such mixture, such distiller, as often as the same shall be so found, shall forfeit the sum of one hundred pounds; and, upon the trial of any information for the said penalty, such distiller shall be convicted, unless due proof shall be made by such distiller that the pot-ale or wash in respect of which such information shall be brought, did not contain any mixture of corn and melasses or sugar, or of corn-wash and melasses-wash, or sugar-wash, or sweet water, or that the spirits were not distilling or distilled from any such mixture, as the case may be.

If contents of still are not declared they shall be charged as singlings.

LXII. And be it further enacted, That if any officer of excise shall find any still at work, and the distiller, or any person employed by such distiller, shall refuse to declare what such still then contains, it shall be lawful for such officer of excise to charge the distiller as if such still contained singlings or low wines, and such distiller shall pay the duties by this act chargeable accordingly.

LXIII. And



LXIII. And be it further enacted, That no liquor shall be declared as feints, or taken as such, in any distillery which shall be of a greater strength than eighty-five *per centum* under proof; and that in case any liquor declared as feints shall be found of a greater strength, the same shall be charged as singlings or low wines; and that no liquor called feints shall be distilled or otherwise disposed of, than by being spilled, or by mixing the same with pot-ale or wash in the presence of an officer of excise, at the option of the distiller; and that if any decrease shall at any time be found in the quantity of such feints more than is justified by the quantity so mixed with wash or pot-ale, or so spilled as aforesaid in the presence of an officer, such distiller shall be charged for a quantity of spirits in proportion of one gallon of spirits to three gallons of such decrease of quantity in such feints.

What shall be considered as feints, and how to be disposed of.

LXIV. And be it further enacted, That as often as any officer of excise shall have entered into the distillery, warehouse, store, or any other place belonging to any distiller, such distiller, or some person employed on behalf of such distiller, shall, on demand of any such officer, shew or cause to be shewn to such officer all the stock on hand of wash, pot-ale, singlings, or low wines and spirits, belonging to such distiller, and shall give or cause to be given to such officer a declaration of the same; that is to say, that the stock so shewn is all the stock of wash, pot-ale, singlings, or low wines and spirits of or belonging to such distiller: and if such distiller, or some person on his behalf, shall not, on demand made by any such officer, forthwith shew or cause to be shewn such stock, or make such declaration as aforesaid, or if such distiller, or any person shewing such stock or making such declaration, shall make any false or untrue declaration of such stock, such distiller shall for every such offence forfeit one hundred pounds; and if any officer or officers of excise shall upon search discover any wash, pot-ale, singlings, or low wines or spirits, in any distillery, or in any other place belonging to any distiller, which shall not have been duly shewn or declared, or which shall be in any place or store belonging to such distiller, not registered under this act, then all such wash, pot-ale, singlings, or low wines or spirits, shall be forfeited, and such distiller or distillers shall forfeit the sum of twenty shillings for every gallon of spirits, and for every nine gallons of wash or pot-ale, and for every three gallons of singlings or low wines so found and discovered.

Stock of distiller shall be shewn and declared to officer on demand. Penalty 100l.

LXV. And be it further enacted, That every distiller, or servant or person in the employment of such distiller, who shall shew the stock of such distiller to any officer of excise, shall count all the casks of spirits, and declare the number thereof to such officer taking an account of the same; and in case such distiller, servant, or other person, shall refuse or neglect so to do, such distiller shall forfeit for every such offence the sum of twenty pounds; and if after such declaration as aforesaid, any of the casks which shall have been declared to contain spirits, shall be found

Regulations as to declaring stock of spirits.

Penalty 20l.

found to be empty, or to contain any other liquor or thing save only spirits, or if more casks than one shall be found not to be full, or if a greater number of casks shall be found than have been so declared, every such cask, and the contents thereof, shall be forfeited, and may be seized, and such distiller shall forfeit for every cask so found, not corresponding with such declaration, the sum of ten pounds.

Penalty 10*l*.

Officer shall make a weekly return on the distiller, who shall pay the duty accordingly. Penalty 20*l*. and double duty.

LXVI. And be it further enacted, That the surveyor or gauger in charge of the distillery of any distiller, or any other officer of excise appointed or authorised so to do, shall, once in a week, on or after the *Tuesday* in every week, make a return or report in writing to the collector of the district in which such distillery is situate, or to such person or persons as the commissioners of excise shall appoint to receive the same, of the quantity of spirits for which such distiller is under this act chargeable with duty, and of the duty thereon, for the week commencing on the *Monday* next but one preceding such *Tuesday*, and every such officer shall, and he is hereby required, to leave a true copy of such return in writing under his hand, with every such distiller, or at such distillery, upon pain of forfeiting twenty pounds for every neglect or omission in so doing, and such return or report of such officer shall be a charge upon every such distiller for such week; and such distiller shall pay the duty appearing by such return to have become due and payable, within six days from the last day of the week, for which such return shall be made and duty charged, or shall for every default forfeit twenty pounds, together with a sum equal to double the duty so returned and charged.

Distillers shall make entries themselves, and pay duties weekly. Penalty 20*l*. &c.

LXVII. And be it further enacted, That every distiller shall, under the proper hand of such distiller, or under the hand of some person for whom such distiller shall be responsible, once in a week, on or after the *Tuesday* in every week, at the excise-office of the district in which the distillery of such distiller shall be situate, make true entry of the quantity of spirits for which such distiller is under this act chargeable with duty for the week commencing on the *Monday* next but one preceding such *Tuesday*, and shall, at the time of making such entry, pay and clear off the whole of the duty payable for such quantity of spirits, upon pain of forfeiting twenty pounds for every omission, neglect, or default of such entry or payment, together with a sum equal to double the duty which such distiller shall by law be chargeable with for such week.

In case of discontinuance, the weekly report and entry shall include the day of discontinuance.

LXVIII. Provided always, and be it enacted, That whenever it shall happen that any distiller shall have discontinued working on a *Monday*, under any of the provisions in this act contained, the weekly report or return of the officer, and the weekly entry of the distiller to be made under this act, on or after the *Tuesday* next succeeding such *Monday*, shall contain the quantity of spirits for which such distiller is chargeable with duty, on and from the *Monday* next but one preceding such return or entry, until and upon the *Monday* of such discontinuance, including both the said days;

days; and the duty shall be charged and paid on such quantity of spirits accordingly, in like manner as any duty under any other weekly return, report, or entry, is by this act directed to be charged and paid.

LXIX. And be it further enacted, That as often as any dispute or difference shall arise between any officer of excise and any distiller, touching the amount of duty charged by the return of such officer upon such distiller, for or in respect of any quantity of spirits pursuant to this act, such officer shall verify, by affidavit made before the collector of the district, or some justice of the peace, that the return made by him is true and fair, according to the best of his skill and knowledge, and thereupon such return shall be a charge upon the distiller disputing the same: provided always, that no distiller shall be allowed to controvert or dispute any return or charge of duty by any officer, unless such distiller shall have made a regular weekly return of the quantity of spirits by him distilled, and paid the duty chargeable on the same, and shall in such his weekly return have made his objection to the return or charge of such officer.

In case of dispute, officer shall verify his return by affidavit.

Distiller shall not dispute such charge unless he has made his own weekly return.

LXX. And be it further enacted, That in case any officer of excise shall at any time have committed any error in any return to be made by him under this act, by including or charging in such return a greater or less quantity of spirits, or a greater or less amount of duty than ought to have been returned or charged by him against any distiller according to the directions of this act, it shall and may be lawful for such officer, or for the surveyor or other examiner of the accounts of such officer, and they are hereby respectively required, to rectify the same as speedily as may be convenient, within six months after such return shall have been made, and to report the same to the said commissioners of excise; and if it shall appear that the quantity of spirits, and the amount of duty charged in any such return against any distiller, was greater than the same ought to have been, it shall be lawful for the said commissioners of excise, and they are hereby required, to make an allowance forthwith to such distiller, of the amount of duty so overcharged; and if it shall appear that the quantity of spirits, and the amount of duty charged in any such return against any distiller, was less than the same ought to have been, it shall and may be lawful for the said commissioners of excise, and they are hereby required to give notice to such distiller of the amount of the deficiency of the duty in consequence of such erroneous return; and if such distiller shall not, within one month after such notice, shew sufficient cause to such commissioners of excise why he should not be charged with and pay such deficiency, it shall be lawful for the said commissioners of excise to order a return to be made to the collector of the district in which such distiller shall reside, of the amount of such deficiency; and the duty specified in such return shall be a surcharge on such distiller; and if such distiller shall not, upon demand, or within ten days next after, pay the full amount of such duty so surcharged, or such part thereof as shall be established by the said

For amending errors in officers' returns, and relieving or surcharging distillers accordingly.

said commissioners, such distiller shall forfeit the sum of ten pounds, and a sum equal to double the amount of duty which shall be so returned and surcharged; provided that no such return shall be a surcharge on any distiller, unless it shall have been made, and the amount thereof demanded, within nine months after the date of the original return.

Payment by distiller of his own calculation of duty, shall not exempt him from payment according to the officer's return.

LXXI. Provided always, and be it enacted, That the payment by any distiller of any sum of money less than the amount of duty returned, or to be returned, by any officer of excise to be payable by such distiller, shall not exempt such distiller from the payment of the difference between the amount of duty so returned by such officer, and the sum so paid by such distiller; and that if such distiller shall not pay such difference within seven days next after such return of such officer, such distiller shall for every such default forfeit twenty pounds, together with a sum equal to double the difference between the amount of duty so returned by such officer, and the sum so paid by such distiller.

Penalty on decrease of stock of distillers, factors, or dealers, not being retailers, 10s. per gallon.

LXXII. And be it further enacted, That in every case where the stock of spirits in the stores or possession of any distiller, factor, or other person dealing in or storing spirits in *Ireland*, not being licensed to sell spirits by retail, shall be less than the quantity of spirits which, by the stock-account kept by the officer of excise, ought to be in the stores or possession of such distiller, factor, or other person, every such distiller, factor, or other person, for every time such decrease shall appear, shall forfeit the sum of ten shillings for every gallon of spirits which shall be so deficient.

Minute-books shall be delivered and kept in each distillery. Penalty 200l.

LXXIII. And be it further enacted, That in the distillery of every distiller there shall be safely kept such minute-books as shall be delivered to such distiller by the surveyor or gauger in charge of such distillery, in which books such officers shall from time to time make true entries of the times when they shall respectively visit such distillery, and of all such other particulars relative to the state and condition of such distillery, as such officers shall find necessary and expedient, or as shall be directed by any superior officer; and such distiller shall, within three days after the twenty-fifth day of *December*, the twenty-fifth day of *March*, the twenty-fourth day of *June*, and the twenty-ninth day of *September* respectively in every year, deliver such books to the surveyor of excise then in charge of such distillery: and in case any distiller to whom such books shall be tendered by any officer of excise, shall refuse to receive the same, or having received the same, shall wilfully tear, deface, obliterate, or alter such book, or any entry therein, or cause the same to be torn, defaced, obliterated, or altered, or shall make or cause to be made any entry therein, or in case such distiller, or any person employed in such distillery, shall at any time, when required by any officer of excise, neglect or refuse to produce such book, or shall neglect to deliver such book at the times aforesaid, to the surveyor of excise, such distiller shall for every such offence forfeit the sum of two hundred pounds.

LXXIV. And

LXXIV. And be it further enacted, That if any distiller shall send out any spirits in any less quantity than thirty gallons, or without being accompanied by a legal permit, or if any spirits shall be delivered or carried out of any distillery between sun-set and sun-rise, without notice first given to the officer of excise, who shall from time to time be in charge of the distillery of such distiller, to the intent that such officer may be present to gauge such spirits; every such distiller shall forfeit for every such offence the sum of ten pounds; and all such spirits, and the casks or vessels containing the same, shall be forfeited, and shall and may be seized by any officer of excise.

Penalty on sending out spirits in less quantities than 30 gallons, or at night without notice, 10l. &c.

LXXV. And be it further enacted, That in all cases where any duties payable under this act by any distiller, shall be unpaid at the time when such duties are by this act made due and payable, it shall be lawful for the collector of excise of the district in which the distillery of such distiller shall be situate, by warrant under his hand and seal, to empower any person or persons to take and distrain all spirits, and all stills, still-heads, and worms, and all coppers and other vessels and utensils for distilling used in any such distillery, and all malt, corn, and other materials for distilling, and to cause the same to be sold by public auction; and if after the payment of all duties and arrears of duties due from such distiller, together with the costs and expences of such taking and distraining, there shall be any surplus of the produce arising from the sale thereof, such surplus shall be forthwith tendered and paid to such distiller or his representatives; provided always, that when any spirits shall be so taken and distrained, it shall and may be lawful for such distiller or his representatives, at any time or times before the day appointed for the sale thereof, to obtain permits for conveying all or any part of such spirits, upon his or their paying to the collector, towards discharging the duties so due and payable, the real value of such spirits as he or they shall desire to remove; and the same may be removed accordingly, and a proper permit or proper permits shall, on due application, be given for the same, in like manner as if no such distress had been made.

Collector empowered to distrain for duties.

LXXVI. And be it further enacted, That all stills, still-heads, and worms, and all coppers and other vessels and utensils for distilling, having been used in any distillery, by what title or conveyance soever the same shall be claimed, or into whose hands soever the same shall afterwards come, shall be liable and subject to, and are hereby charged with all debts due to the crown, and duties of excise, which shall be in arrear and owing by any person for any spirits distilled or made within such distillery, and shall also be subject to the payment of all such penalties as shall have been incurred by any person who shall have occupied or used such distillery, for any offence against this act; and it shall be lawful in all cases to levy such debts, duties, penalties, and forfeitures, by distress and sale of such utensils, as it would be lawful to do in case the person owing such debts and duties, or incurring such

All utensils in a distillery shall remain liable to payment of duties and penalties.

such penalties and forfeitures, was at the time the real proprietor of such utensils.

**Bounties to distillers using large stills; viz. 16 per cent. for stills of 1500 gallons, and 8 per cent. for stills of 1000 gallons.**

**LXXVII.** And be it further enacted, That during the continuance of this act, every distiller in *Ireland* who shall make use of any still, the body whereof, without the head or any other appendage thereto, shall contain one thousand five hundred gallons or upwards, shall be allowed and paid monthly by the collector of excise of the district, out of any money in his hands, a bounty after the rate of sixteen pounds for every one hundred pounds of the amount of the duties on spirits paid by such distiller in the month preceding; and every distiller in *Ireland* who shall make use of any still, the body whereof, without the head or any other appendage thereto, shall contain one thousand gallons, and shall not contain one thousand five hundred gallons, shall be allowed and paid in like manner a bounty after the rate of eight pounds for every one hundred pounds of the amount of the duties on spirits paid by such distiller in the month preceding.

**Bounty shall be payable monthly.**

**LXXVIII.** And be it further enacted, That such bounty shall be from time to time paid by such collector, on the amount of duties actually paid by such distiller, for a period of four weeks preceding; and such bounty shall be received and receivable by such distiller, on or before payment by him of duty for the week next succeeding every such four weeks, if such distiller shall demand the same; and such collector shall keep a separate account of all bounties so paid, and such distiller shall conform to such regulations, with respect to such bounty, as the commissioners of excise for the time being shall direct and appoint.

**Bounty payable according to the least still used.**

**LXXIX.** Provided always, and be it enacted, That if any distiller shall have or make use of more than one still, such distiller shall be allowed a bounty on the whole amount of the duties paid by such distiller, after the rate payable in respect of the still of the smallest size.

**Braziers shall take out annual licences.**

**LXXX.** And be it further enacted, That every brazier or worker in brass, copper, tin, or metal of any kind, in *Ireland*, before he shall make any still, still-head, or worm, shall take out a licence from the said commissioners of inland excise in *Ireland*, to follow the business of making and repairing stills, expressing his name and place of abode upon paper or parchment, signed by one commissioner, and stamped according to law, to be in force until the twenty-fifth day of *March* next following the issue thereof, and shall annually take out a similar licence on every twenty-fifth day of *March*, so long as he shall continue to follow such his trade; and if any such brazier or worker shall make at any time or in any place, or repair any still, still-head, or worm, without having obtained such licence, he or she shall forfeit the sum of one hundred pounds; and all tools, utensils for working metals, tin, or copper plates, stills, still-heads, or worms, and all pieces thereof, or preparations for making the same, which shall be found in his or her possession shall be forfeited, and may be seized by any officer of excise.

**Penalty 100l.**

**LXXXI.** And

LXXXI. Provided always, and be it enacted, That no such licence shall be granted to any person until he shall enter into bond to his Majesty, his heirs and successors, in the sum of two hundred pounds, with two sufficient sureties in the sum of one hundred pounds each, conditioned that he will from time to time make a true return, verified by affidavit, to the nearest officer of excise, of the name and place of abode of every person for whom he shall make or repair any still, still-head, or worm, together with the number of gallons each still shall contain, twenty-four hours at the least after making or repairing the same, and before he shall suffer the same to be taken or delivered out of his house, shop, or place of work; and that he shall also, within three days after the end of each quarter of a year, from the quarter-day next following after the commencement of his licence, make a return to the collector of the district wherein he shall work of the whole number of stills, still-heads, and worms, made or repaired by him in the preceding quarter of a year, with the name and place of abode of every person for whom he shall have made or repaired the same, and the number of gallons each such still so made or repaired shall contain, or that he has not made or repaired any still, still-head, or worm, in the course of the preceding quarter of a year.

Security to be given, and returns made by braziers.

LXXXII. And be it further enacted, That every brazier or other person making any still whatsoever, shall, before disposing of the same, stamp on the breast of such still, over that part thereof where the cock of such still shall be placed, and also on the head of such still respectively, the name and place of residence of such maker, and also the name and place of residence of the person to whom the same shall be disposed of, at full length, in Roman letters, and the year of our Lord in which such still shall be disposed of, in figures, and the number of the gallons also in figures which such still and head respectively shall be capable of containing, such letters and figures to be sunk in the metal of such still, and not less than half an inch long, under pain of forfeiting for every default therein the sum of ten pounds; and if any such still shall afterwards be enlarged, the brazier or person enlarging the same, shall in like manner stamp the number of gallons such still or still-head respectively shall be capable of containing after such enlargement thereof, under a like penalty of ten pounds.

Brazier shall stamp name and contents on stills and heads. Penalty 10*l*.

LXXXIII. And be it further enacted, That if any brazier or other person dealing in brass, copper, tin or other metal, shall make or have in his or her possession, and if any distiller shall have, keep, or make use of any still, the proportion of the diameters and altitude whereof shall be contrary to this act, every such still shall be forfeited, and shall and may be seized by any officer of excise, and the person or persons making, keeping, or using the same, or having the same in his or her possession, shall forfeit the sum of one hundred pounds.

Penalty on persons having stills not according to proportions directed by this act. 100*l*.

LXXXIV. And be it further enacted, That no brazier or other person dealing in brass, copper, tin, or other metal, shall make

Penalty on braziers having stills less

than 500  
gallons with-  
out licence,  
20/.

make or have in his or her possession any still, the content of the body whereof, without the head or any appendage thereto, shall be less than five hundred gallons, other than and except any such still only as may be licensed by the commissioners of excise, under the provisions of this act, nor unless such brazier or other person shall have previously obtained a licence from some one commissioner of excise for making or keeping the same; and in case such still shall be of less content than five hundred gallons, setting forth that the same is for the use of some chymist, apothecary, or other person duly licensed to use the same; and if any such still shall be found in the possession of any brazier or other person as aforesaid, who shall not produce a licence for making or keeping the same, such brazier or other person shall forfeit the sum of twenty pounds, and such still shall be forfeited, and may be seized by any officer of excise.

No still shall  
be conveyed  
without per-  
mit; penalty  
10/.

LXXXV. And be it further enacted, That no brazier or manufacturer of metal, or other person, in *Ireland*, shall send or convey any still, still-head, or worm, to any person whomsoever, unless a permit granted by an officer of excise for the removal of such still, still-head, or worm, shall have been obtained by such brazier, manufacturer, or other person; and such permit shall contain in the body thereof the name of the brazier, or manufacturer thereof, or other person sending the same, and of the person or persons to whom, and the place to which such still, still-head, or worm, is intended to be sent, and also the content in gallons of such still, and the head thereof respectively; and every such still, still-head, and worm, which shall be found conveying or conveyed, and for the conveyance of which such permit shall not be produced, shall be forfeited, and may be seized by any person whatever, and the brazier, manufacturer, or other person sending or conveying the same, shall forfeit the sum of ten pounds.

Permit shall  
be delivered  
up to officer,  
and certificate  
thereof given  
by him.

LXXXVI. And be it further enacted, That the person to whom any such-still shall be conveyed shall, within forty-eight hours after the arrival of such still, deliver up the permit under which such still shall have been conveyed, to the proper officer of the walk in which such person shall reside, and such officer shall thereupon grant a certificate to such person in lieu of such permit; and if any such still shall be found in the possession of any person after the expiration of forty-eight hours from the arrival thereof, without such certificate, such still shall be forfeited, and shall and may be seized by any officer of excise.

Penalties on  
unlicensed  
persons hav-  
ing stills,  
spirits, or  
wash in their  
possession,  
50/; and 20s.  
per gallon,  
&c.

LXXXVII. And be it further enacted, That in case any still, still-head, or worm, or other utensil for distilling of spirits, shall be found in the possession of any person, not being a brazier, or not being duly licensed to have or keep the same, and in case any spirits exceeding the quantity of four gallons, (except such spirits for which a permit or certificate shall be produced,) or any wash, pot-ale, low wines, or singlings, shall be found in the possession of any person not duly licensed under this act, such person shall for every such still, still-head, worm, or other utensil for



for distilling of spirits, forfeit the sum of twenty pounds, and for every gallon of such spirits, and for every ten gallons of such wash or pot-ale, and for every three gallons of such low wines or singlings, the sum of twenty shillings: and all such stills, still-heads, worms, or other utensils, and all spirits, wash, pot-ale, low wines, and singlings so found, shall be forfeited, and may be seized by any officer of excise.

LXXXVIII. And be it further enacted, That if any person shall harbour, keep, or conceal, or shall knowingly permit to be harboured, kept, or concealed, or shall give any aid or assistance, or reward, to any person or persons to harbour, keep, or conceal, any spirits, low wines, singlings, wash, or pot-ale, which shall have been unlawfully made or distilled, every such person, so offending, shall for every such offence forfeit the sum of five pounds; and all such spirits, low wines, singlings, wash, and pot-ale, shall be forfeited, and may be seized by any officer of excise.

LXXXIX. And be it further enacted, That if any person in Ireland, shall make use of any still, still-head, or worm for distilling; or shall make or distil any low wines, singlings, or spirits, or shall brew, make, or ferment any wort, wash, or pot-ale, wherewith, and with the intent to distil low wines, singlings, or spirits, without having a licence in force pursuant to law for distilling, every such person shall be deemed and taken to be guilty of a misdemeanor; and it shall be lawful for any justice of the peace residing near to the place where such offence shall be committed, on information on oath of any such offence, to issue his warrant for the apprehension of such person, and on examination into the complaint, to commit such person to gaol, there to remain until delivered by due course of law; and in case any indictment shall be found against such person, he or she shall plead thereto, without having time to traverse the same; and it shall be lawful for the court, by and before whom such person shall be tried and convicted, to inflict such punishment on such person for the first offence as may by law be inflicted on persons guilty of misdemeanors; and for the second offence to sentence such person, so convicted, to be transported for the term of seven years.

XC. And whereas the penalties heretofore imposed on town-lands and places wherein any unlicensed still or other utensil for distilling of spirits were seized, have been found ineffectual to prevent such unlicensed stills or other utensils, and it is expedient to make other provisions in order to prevent all fraud, collusion, and connivance with respect to the using such unlicensed stills or other utensils: be it therefore enacted, That it shall and may be lawful for any justice of the peace, and he is hereby required, upon information upon oath to him given, that any unlicensed still or other utensil for distilling of spirits has been found, or is used in any place within the jurisdiction of such justice, to examine into the truth of such information; and if he shall find reason to believe that such still or other utensil has been so used or found, he shall bind over the person or persons giving such information to appear at the assizes be tried, and

Penalty on persons concealing spirits, &c.

Unlicensed distillers declared guilty of a misdemeanor, and punishable accordingly; and for the second offence be transported.

On information to a justice of peace of any unlicensed still, he shall return the same to the next assizes, where the fact shall be tried, and (or a fine of 50l.

imposed on  
the parish in  
which the still  
is found or  
used.

(or presenting term, if in the county or county of the city of *Dublin*) which shall be next ensuing after the expiration of seven days from the day of such information, to give evidence, if necessary, in support of such information: and such justice shall cause notice of such information to be served on any two inhabitants of the parish being householders, (or if such still or other utensil shall be found or used in any extra-parochial place, or on the mearings or bounds of any two or more parishes, then on two such inhabitants of the town-land) in which it shall appear by such information that any such unlicensed still or other utensil was found or used, seven days at the least previous to the commission day of such assizes, or first day of such presenting term; and such justice shall, at or before such assizes or presenting term, deliver to the clerk of the crown all such informations so made before him, and all examinations taken by him thereon respectively, and such clerk of the crown shall lay the same before the court at the said respective assizes or presenting term: and in case any person liable to pay any grand jury cess in such parish or town-land respectively shall appear at such assizes or presenting term, and shall offer to controvert the fact of finding or using such still or other utensil, or the fact that any such still or other utensil was unlicensed, or that the parish or town-land mentioned in any such information was the parish or town-land wherein such still or other utensil was so found or used; or shall offer to prove that any such still or other utensil, found within such parish or town-land, was collusively left or brought there for the purpose of charging such parish or town-land with the penalty by this act imposed on such parish or town-land, and was not used in distillation within such parish or town-land; it shall be lawful for the court, at the same assizes or presenting term, and such court is hereby required, to try the fact or facts so offered to be controverted or proved, in the same manner as the trial of a traverse to any presentment of a grand jury; upon which trial the person having given such information as aforesaid shall be a competent witness: and if a verdict shall be given agreeable to the information so made to such justice of the peace, or if no person shall appear at such assizes or presenting term to controvert or prove the facts as aforesaid, such court shall fine such parish or town-land in the sum of fifty pounds, and shall direct the treasurer of the county, county of a town or city, to issue his warrant for levying the said sum of fifty pounds off the parish or town-land respectively, in which it shall appear by such information that such still was found or used; which said sum of fifty pounds shall be levied by the collector of the grand jury cess, in like manner, and with like powers, authorities, and remedies, in case of non-payment thereof, or of any part thereof, as are provided by law in respect to any money to be levied under any presentment of a grand jury: and every such fine or sum of fifty pounds, after deducting the costs of recovering the same, shall be applied in manner hereinafter mentioned, that is to say, one moiety (after such deduction) of every such fine

Application  
of penalty.

fine or sum of fifty pounds as shall be levied off any parish or town-land in the county of the city of *Dublin*, or the liberties thereunto belonging, or in the county of *Dublin*, shall be paid by the treasurer of the said county and county of the city of *Dublin* to the society for discountenancing vice and promoting virtue in the said city, for the use of the said society; and one moiety (after such deduction) of such sum of fifty pounds as shall be levied in any other parish or town-land in *Ireland*, shall be paid by the treasurer of the county, county of a town or city, in which such parish or town-land is situate, to the treasurer of the public infirmary or hospital of such county, for the use of such infirmary or hospital; and the other moiety (after such deduction) of such sum of fifty pounds shall in all cases be paid by the treasurer of such county, county of a town or city, to any officer of excise or customs who shall have given such information to such justice of the peace as hereinbefore mentioned, and who shall appear at such assizes or presenting term pursuant to his recognizance to prosecute the same, and shall be applied by such officer in rewarding himself and his assistants, in such manner, and in such proportions, as the said commissioners of excise shall order and direct; and in case the informer shall not be an officer of excise or customs, such last mentioned moiety (after such deduction) shall be paid by such treasurer according to the directions of the court, either to such informer, or to such justice of the peace, to be by such justice applied in rewarding the person or persons from whom he received such information, or otherwise, towards the suppressing of all unlicensed stills within his jurisdiction, in such manner as to such justice shall seem most fitting and expedient: provided always, that in case the amount of the sum payable under this act, to the infirmary or hospital of the county, county of a town or city in which the parish or town-land shall be situate, off which any such fine shall be levied, shall at any one assizes exceed the sum of one hundred and fifty pounds, or in case there shall not be any such county infirmary or hospital, then and in either of such cases respectively, it shall and may be lawful for the court to direct that all sums of money, which shall exceed the said amount of one hundred and fifty pounds, or which by this act are made payable to the treasurer of the county infirmary, shall be paid and applied to the erecting of a ward for idiots and lunaticks in any such infirmary, or shall be paid and applied to such other infirmary or charitable institution within such county, as the said court shall think fit.

XCI. *And in order to reimburse to the several inhabitants or landholders in any parish or town-land, upon or by whom any money shall have been levied or paid on account of any penalty in respect of any unlicensed still, or other utensil, by virtue of any warrant from any treasurer as aforesaid, the money paid by them respectively on such account; be it enacted, That it shall and may be lawful for any one inhabitant or landholder in any parish or town-land, who shall have paid any such money or penalty, or any part thereof,*

For reimbursing to inhabitants the fine inflicted for to unlawful stills.

to proceed on behalf of the whole parish or town-land, at any time within three years from the time when any such money was paid, by civil bill against the person who was the owner of the unlicensed still or other utensil on account of which any such money was so levied and paid, or against the person who made use of the same, or against the person in whose tenement the same was seized, for the recovery of the whole of the money so paid by the inhabitants or landholders of such parish or town-land on account of such penalty, in respect of such unlicensed still or other utensil; and any such inhabitant or landholder who shall first proceed in manner aforesaid for the recovery of such money, shall recover the amount of the penalty or money so paid by such parish or town-land, in the same manner as any debt or demand in ordinary cases recoverable by civil bill, may be recovered and levied, with full costs; and the money so recovered shall be paid to the person suing for the same, and shall be by him applied in repayment, to and among himself and the other landholders and inhabitants of such parish or town-land, of the respective shares and proportions paid by them respectively on account of such penalty, in such manner as the assistant barrister, or judge of assize before whom such recovery shall be had, shall order and direct: provided always, that no sum of money shall be recovered in manner aforesaid, on behalf of any parish or town-land, by more than one person, on account of one and the same penalty, levied on any such parish or town-land in respect of any unlicensed still or other utensil; and that if more persons than one shall proceed by civil bill on account of one and the same penalty, the assistant barrister, or judge of assize, shall dismiss the bill of every person, so proceeding, except that of the person who shall have first proceeded in manner aforesaid, on account of such penalty.

Penalty on persons collusively bringing unlicensed stills into parishes; 10l. &c.

XCVII. And be it further enacted, That if any person or persons shall be guilty of any collusion, in leaving or bringing in or into any parish or town-land, any unlicensed still or other utensil for distilling of spirits, whereby such parish or town-land shall be or become liable to the payment of any fine under this act, every person so offending shall forfeit the sum of ten pounds; and if such person shall be an officer, appointed by or acting under the commissioners of inland excise and taxes, or the commissioners of customs and port duties, such person shall, upon conviction for such offence, be and is hereby declared and rendered incapable of holding any office or employment whatsoever, civil or military, under his Majesty, his heirs or successors, or under any authority derived from his Majesty, his heirs or successors.

Distillers may warehouse spirits within Ireland, under certain regulations.

XCVIII. *And whereas the allowing spirits made or distilled from corn in Ireland, to be warehoused there for exportation without payment of the duty of excise chargeable in Ireland thereon, may tend to promote the profitable export thereof;* be it therefore enacted, That it shall and may be lawful for every distiller or maker of such spirits in Ireland, to warehouse his spirits for exportation without payment of such duty of excise; according to the provisions of this

this act, and subject to such rules and regulations as the said commissioners of excise in *Ireland* shall, from time to time, direct or order in any of his Majesty's stores or warehouses at the ports of *Dublin, Drogheda, Dundalk, Newry, Belfast, Galway, Limerick, Londonderry, Cork, Youghall, Waterford, Wexford, Sligo, Westport, and Kinsale*, or at any other port in *Ireland*, in which, or in the district in which such port shall be situated, stills of not less than five hundred gallons in content shall be hereafter licensed by the said commissioners: provided always, that no spirits of a strength less than a strength equal to one to ten over hydrometer proof, by *Clarke's* hydrometer, or by such other hydrometer as shall be approved of by the commissioners for executing the office of lord high-treasurer of *Ireland*, shall be so warehoused; and that all such spirits shall be contained in casks of not less than one hundred gallons content, and that there be marked on the head of each cask in letters or figures cut therein, the number of gallons of spirits in such casks, and the strength of the spirits contained therein, at the time of the storing thereof.

XCIV. And be it further enacted, That when and as often as any distiller shall intend to warehouse spirits for exportation, he shall give notice in writing to the officer or officers of excise who shall be placed over the distillery of such distiller, and also to the storekeeper at the port of exportation, of such his intention, in which notice shall be set forth the number and content in gallons of each cask which such distiller so intends to warehouse, and the day and hour of the day on which such distiller intends to commence the removal of such spirits to the warehouse, which day shall not be more distant than six days, nor nearer than three days from the time of such notice: provided always, that no removal of any spirits for such purpose shall be allowed without permits according to law, and containing all such particulars as shall be directed by the commissioners of excise; nor shall any such removal take place on any custom-house holiday, nor commence at any time of the day before the hour of nine in the morning, or after the hour of two in the afternoon.

Distiller shall give notice to officers and store-keeper of the time he intends to warehouse any spirits.

XCv. And be it further enacted, That the officer of excise to whom such notice shall have been given, in manner aforesaid, shall attend at the stores of every such distiller, at the time mentioned as aforesaid in such notice, and such officer shall continue there until the whole of the spirits for which such notice has been given, shall be removed out of the stores of such distiller, under permits as aforesaid; and that immediately after the removal of such spirits, such officer shall take stock on such distiller, and shall set forth in the stock-book the decrease occasioned by the removal of all such spirits: and in case the whole or any part of the spirits for the removal of which a permit shall be granted as aforesaid, shall not be delivered into his Majesty's stores within the time prescribed in the permit or permits for conveying the same, or in case such spirits when so delivered, shall not be and remain of the same strength, and quality in every respect of which they were at the time of the granting such permit or permits, (except

Officer shall attend at distillers' stores during removal.

Penalty on not delivering spirits pursuant to permit, 10s. per gallon, &c.

in

in cases of unavoidable necessity, proved to the satisfaction of the said commissioners of excise, or any three of them,) the distiller of such spirits, for the removal of which out of his stores, a permit shall have been granted as aforesaid, shall, for every gallon of spirits not so delivered, or which shall not be of the strength and quality aforesaid, forfeit the sum of ten shillings, and shall also forfeit a gallon of spirits for every gallon so deficient in quantity; and it shall be lawful for the officer of excise to seize and take out of the stores of such distiller, a gallon of spirits for every gallon which shall be so deficient; and it shall and may be lawful for the said commissioners, or any three of them, to withdraw and annul any licence before that time granted to such distiller, if they shall think fit so to do.

On warehousing spirits, store-keeper shall give distiller a receipt for the same.

XCVI. And be it further enacted, That immediately on the arrival of such spirits under proper permits, at his Majesty's stores, the proper officer shall gauge and take an account of every cask, and the strength of the spirits contained therein, and shall enter an account thereof in a book to be by him kept for the purpose; and thereupon the storekeeper shall receive the same without delay into his Majesty's stores; and shall deliver to the distiller, or person requiring the same for the use of such distiller, a receipt for such spirits, specifying the number of the different casks, with their gauge, and the quantity and strength of the spirits contained in them, with the day of the month and year when such spirits were stored, and any marks which may be put on such casks by such distiller for distinguishing the spirits to be his property.

Distiller shall deliver such receipt to officer, who shall then deduct the spirits so warehoused from the distiller's stock, and charge the remainder only with duty.

XCVII. And be it further enacted, That such receipt shall be delivered over within a reasonable time by every such distiller to the officer of the walk where such distiller shall reside, or carry on the business of a distiller, and such officer shall immediately return to such distiller a copy thereof signed by himself; and upon the delivery of such receipt, and not before, it shall be lawful for such officer to deduct from the number of gallons of spirits with which such distiller shall have been charged or chargeable, the number of gallons so warehoused, and to return the charge against the distiller to the collector of excise for the remaining number of gallons, which shall be a charge against such distiller accordingly; and every such officer shall annex to such return the storekeeper's receipt, as his voucher for having made such deduction as aforesaid.

Spirits warehoused shall not be taken out, but under this act.

XCVIII. And be it further enacted, That such spirits which shall be so warehoused, shall not be taken or carried out of the warehouse on any account whatsoever, otherwise than in manner, and pursuant to the provisions and directions hereinafter mentioned and contained.

Taking spirits out of warehouse for exportation.

XCIX. And be it further enacted, That so often as any person warehousing spirits in *Ireland*, shall be desirous of shipping for exportation any quantity of such spirits, such person shall deliver to the storekeeper, five days at least before the time when he intends to ship such spirits, a note in writing, requiring such storekeeper

storekeeper, to deliver such casks as such person may intend to export, specifying the number of casks, and the quantity of spirits intended to be shipped, as set forth in the receipt given to such person by the storekeeper, at the time when such spirits were admitted into the warehouse, and mentioning the time when such person proposes to ship such spirits, and the name and destination of the ship or vessel; and it shall be lawful for the officer attending the warehouse from which such spirits are to be taken, before the delivery thereof from such warehouse, to mark every cask of such spirits with such mark as the said commissioners of excise shall direct; and if any spirits so intended for exportation shall, after having been received in his Majesty's stores, and before their actual exportation, be altered in quality, quantity, or strength, except by decrease, occasioned from leakage, waste, or accident, all such spirits, and the casks containing the same, shall be forfeited, and may be seized by any officer of his Majesty's revenue of customs or excise.

C. And be it further enacted, That before any such spirits shall be delivered out of any such warehouse for exportation, the person or persons intending to export the same shall, with one or more sufficient surety or sureties, give bond to his Majesty in double the value of such spirits, and of the excise-duty which would be due and payable thereon, if such spirits were taken out for home consumption, conditioned that such spirits shall (the dangers of the seas or enemies excepted) be exported to and landed at such port as shall be specified in such bond, without alteration in quality or quantity, except what may be occasioned by leakage, waste, or accident, and shall not be landed in any other place, nor relanded in *Ireland*.

Before spirits shall be delivered out for exportation, bond shall be given, to export them to the port specified.

CI. And be it further enacted, That upon the exporter of such spirits, or some person on behalf of such exporter, producing to the storekeeper of the warehouse, and to the officer attending the same, a certificate from the proper officer, that such bond and security hath been given, the storekeeper of such warehouse, and officer attending the same, shall deliver such spirits as shall be mentioned in such certificate to be exported; and such storekeeper shall cause the said spirits to be sent under the care of a proper officer, at the expence of the owner, to the quay where the ship or vessel shall be stationed, there to be delivered into the custody of the shipping officer on such quay, and shall at the same time deliver a permit for the quantity so sent, in which permit shall be also mentioned the date when the spirits were warehoused; and all such spirits shall remain in the care and custody of the shipping officer on the quay until shipped or exported; and all such spirits shall be shipped in the same casks in which they were originally warehoused, with the marks, numbers, and notes of the contents thereon, except in cases of damaged or leaky casks, which may be changed with the leave of the commissioners of the customs, or of the chief officer of the port; and like marks shall be cut on the head of each new cask as had been cut on the leaky or damaged casks; and all such spirits shall be shipped only in such

On production of a certificate that bond has been given so much spirits, as shall be mentioned therein, shall be delivered with a permit to the officer attending the shipping of the spirits for exportation.

such vessels as by law spirits of *Irish* manufacture may be shipped for exportation, subject to all regulations, forfeitures, and penalties, in respect of relanding or unshipping the same, as are or may be contained in any act or acts respecting spirits shipped from *Ireland* for exportation to *Great Britain* or elsewhere, and as are not contrary to the provisions of this act.

How spirits may be taken out for home consumption.

CII. And be it further enacted, That if any person so warehousing spirits for exportation, shall desire to take the same, or any quantity thereof, not less than five hundred gallons, out of his Majesty's warehouse for home consumption, it shall and may be lawful for such person so to do, on paying to the collector of excise for the district the full amount of the duty of excise on spirits payable in respect of such spirits, for the quantity which each and every such cask contained at the time of its being warehoused, together with a sum after the rate of ten pounds for every one hundred pounds by the year on the amount of the said duties, from the expiration of sixty days after the day of storing such spirits, till the time of taking the same out for home consumption; and upon the production of the collector's receipt for such duty to the storekeeper, it shall be lawful for him to discharge the casks mentioned in the collector's receipt, and to deliver a permit for the conveyance of the same to the owner thereof, or to such place as such owner shall direct or require.

Warehoused spirits may be removed to ports.

CIII. And be it further enacted, That spirits so warehoused may be removed, at the desire of the owner thereof, from his Majesty's warehouse at any one port, to the like warehouse at any other port as afore-mentioned, under such regulations as the said commissioners of customs shall order in respect thereof.

Warehouses may be visited by proprietors.

CIV. And be it further enacted, That it shall be lawful for the proprietor of any such spirits, so to be lodged in any warehouse as aforesaid, in the presence of the storekeeper or other officer, who are hereby required to attend at all reasonable times for that purpose, not oftener than once a week, to view, examine, and shew for sale such spirits, or any part thereof, and to examine the state of the casks, and to prevent leakage or damage therein.

If spirits are not exported within four months, &c. they may be sold for payment of duties.

CV. And be it further enacted, That if any spirits shall remain in his Majesty's warehouses, after having been received therein under the provisions of this act, for more than four calendar months, or such further time as the said commissioners of customs, or any three of them, shall appoint, on special application made to them, it shall and may be lawful for the said commissioners, or any three of them, to direct, that such spirits shall be publicly sold, giving seven days publick notice thereof; and the produce arising from such sale shall be applied in the first place to the discharge of all the duties thereon, computing such duties on the number of gallons which each and every cask contained at the time of its being warehoused, without any allowance for waste or leakage, together with a sum after the rate of ten pounds for every one hundred pounds by the year, on the amount of the said duties, from the expiration of sixty days after the storing of such spirits, until the sale thereof; and the remainder, after deducting

all



all expence of warehousing and sale, shall be paid over to the owner of such spirits.

CVI. And be it further enacted, That on the exportation of any such spirits, which shall have been warehoused in manner aforesaid, no drawback or allowance whatever shall be given or paid, other than and except a drawback of ten-pence (*British* currency) upon every gallon of such spirits, as and in lieu of the duty paid on the malt used and consumed in the making of such spirits (or other than and except such other drawbacks which shall or may by law from time to time hereafter, as occasion may require, be granted, given, or allowed,) unless and until all duties of excise, which would have been due and payable on such spirits in *Ireland*, in case the same had not been warehoused under this act, shall be first fully paid and satisfied; which drawback is hereby required to be paid and satisfied on such export, subject to all rules and regulations in force in *Ireland* respecting drawbacks,

Drawback in lieu of malt-duty.

10d. British.

CVII. And be it further enacted, That in case any spirits made or distilled from corn in *Ireland*, which shall not have been warehoused in one of his Majesty's warehouses under the provisions of this act, shall be entered for exportation to *Great Britain*, no drawback shall be paid, or debenture made out for paying the same, unless due proof shall be first made by due course of permits, tracing such identical spirits from the original distillery to the port or place of exportation, and by such other evidence as shall be required, to the satisfaction of the said commissioners of customs, or any three of them, that each and every gallon for which such drawback shall be claimed has paid the full duties due and payable thereon, by any law in force in *Ireland*, without any allowance out of or on payment of such duties, and that the distiller of such spirits has not received any allowance or bounty on account of the size or contents of any still or stills used by such distiller; or unless all such allowances or bounties as may have been allowed to or received by such distiller in respect of the amount of the duty on such spirits, on account of the size or contents of any such still or stills, shall be refunded or repaid to or for the use of his Majesty, in such manner as such commissioners of customs may from time to time order and direct in that behalf; and if such allowance or bounty shall not be refunded and repaid on exportation to *Great Britain*, such allowance or bounty shall be deemed a part-payment in advance of the drawback payable by law, and the remaining part only of such drawback shall be paid on such export; any act or acts in force in *Ireland*, or any usage or custom to the contrary notwithstanding.

No drawback shall be paid on spirits not warehoused, entered for exportation to *Great Britain*, except on proof of payment of duty without allowance, or such allowance shall be refunded.

CVIII. And be it further enacted, That whenever any such spirits which shall not have been warehoused under this act, shall be entered for exportation to *Great Britain*, the person entering such spirits for exportation shall state or cause to be stated in the entry thereof, whether any allowance has been made out of or on payment of the duties payable on such spirits, or any bounty claimed

Form of entry of spirits for exportation to *Great Britain*, not having been warehoused,

Anno regni quadragesimo sexto GEO. III. c. 88. [1806. claimed or paid in respect thereof, on account of the size or contents of the still or stills used by the distiller of such spirits, or on any other account, or under any other pretext whatsoever, and the amount of such allowance or bounty; and if such person shall neglect so to do, or shall make any false or untrue statement with respect to any such allowance or bounty, all spirits so entered for exportation shall be forfeited, and may be seized by any officer or officers of customs or excise, and the person entering the same for exportation shall also forfeit the sum of one hundred pounds.

Recovery and application of penalties as under Irish excise act 14 & 15 C. 2. c. 8.

CIX. And be it further enacted, That all and every the fines, penalties, and forfeitures inflicted by this act, shall be paid and recovered in *British* currency, and shall and may be sued for and recovered, 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, in and by an act of parliament made in *Ireland* in the fourteenth and fifteenth years of the reign of his late majesty *Charles the Second*, intituled, *An act for the settling of the excise or new impost upon his Majesty, his heirs and successors, according to the book of rates therein inserted*, or in and by any act passed, or to be passed, in this present session of parliament, 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*, 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 and parties who shall think him, her, or themselves aggrieved or injured, as in and by the said acts, or any of them is provided and enacted.

Penalties under 10l. may be recovered before one justice within three months.

CX. Provided always, and be it enacted, That it shall and may be lawful to and for any one justice of the peace within his jurisdiction, where any pecuniary penalty or forfeiture not exceeding ten pounds shall be incurred under this act, to hear and determine the same, and to convict the party offending on his or her own confession, or on the oath of any one credible witness; and in all such cases, one moiety of the penalty or forfeiture shall be paid to the informer, and the other moiety to the poor of the parish, in which the offence shall have been committed, or the conviction made, at the discretion of the justice: and such justice of the peace is hereby authorised and required, upon information made on oath in that behalf, within three months after the offence committed, to summon the party accused, and also the witness or witnesses upon either side, and if upon confession of the party accused or examination of any witness or witnesses on oath, which oath such justice is hereby empowered to administer, such party shall be convicted of the offence alleged against him, then it shall be lawful for such justice, and he is hereby required to award and issue out a warrant under his hand and seal

seal to any constable of the county, for levying the penalty or forfeiture incurred on the goods of the offender, and to cause sale to be made thereof, in case the same shall not be redeemed within six days, rendering to the party the overplus, (if any,) after deducting the expence of such sale; and for want of sufficient distress, it shall be lawful for such justice, and he is required to commit such offender to gaol for any time not exceeding three months, or until such penalty or forfeiture shall be paid; and if any person shall find himself or herself aggrieved by the judgement of the said justice, then such person shall and may complain or appeal to the justices of the peace at the next general quarter-sessions for the county, and such justices are hereby empowered to summon and examine witnesses upon oath, and finally to hear and determine the complaint or appeal; and in case the conviction of the party shall be affirmed, such justices shall issue their warrants for levying the penalty and forfeiture as aforesaid, and also for levying on the goods of the appellants such sum not exceeding forty shillings, as the said justices shall appoint, for the costs of such appeal, to be paid to the informer: and where any such pecuniary penalty or forfeiture shall exceed the sum of ten pounds, the same may be sued for and recovered by any person who shall sue for the same, by action of debt, bill, plaint, or information, or by civil bill, in any of the courts of record in *Dublin*, or at the quarter-session of the peace, or at the assizes of any county or county of a town or city in *Ireland*; and it shall be lawful for the court before whom any such penalty shall be recovered to order the offender to be committed to gaol, there to remain for any time, in the discretion of such court, or until such fine or forfeiture be fully paid and satisfied.

Appeal to  
quarter-  
sessions.

Penalties  
above 10l.  
may be reco-  
vered by ac-  
tion.

CXI. And be it further enacted, That no conviction made or alleged to be made by any justice of the peace, nor any proceeding before such justice, or before any justices of the peace at the quarter-sessions, nor any sentence or order given or made, or alleged to be given or made by any such justice or justices, under or by virtue of this act, shall be removed by writ of *Certiorari* out of the county, city, town, or place wherein such conviction or proceeding shall have been had or made, into any court whatsoever; and that no writ of *Certiorari* shall supersede execution or other proceedings upon such conviction, order, or sentence so made or given in pursuance of this act, but that execution and other proceedings shall be had and made thereupon, any such writ of *Certiorari*, or allowance thereof, notwithstanding.

Proceedings  
of justices not  
removable by  
*Certiorari*.

CXII. And be it further enacted, That any justice of the peace or magistrate, in *Ireland*, who shall neglect or refuse in any instance to carry this act into execution, upon a proper application made to him, shall forfeit the sum of fifty pounds *British* currency, for every such neglect or refusal, to be recovered by action, bill, plaint, or information, in any court of record in *Ireland*, by the person who shall have made such application, in which noessoign, protection, wager of law, nor more than one imparlance shall be allowed; the money recovered by such action to be applied as to one half thereof, to the use of the person suing

Penalty on  
magistrates  
who neglect  
to do as re-  
quired by  
this act, 50l.

suings for the same, and the other half to be paid to the minister, rector, or churchwarden of the parish wherein such justice of the peace or magistrate shall reside, for the use of the poor therein.

43 G. 3. c. 98.  
repealed.

CXIII. And be it further enacted, That an act made in the forty-third year of his present Majesty's reign, intituled, *An act to amend the acts now in force for securing the collection of the revenue upon malt, and for regulating the trade of a distiller in Ireland*, shall be, and the same is hereby repealed.

Commence-  
ment of act.

CXIV. 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.

### CAP. LXXXIX.

An act for consolidating and rendering more effectual the several acts for the purchase of buildings and further improvement of the streets and places near to Westminster Hall, and the two houses of Parliament.—[July 16, 1806.]

Ground and premises purchased under acts, 41 Geo. 3. c. 13. 44 Geo. 3. c. 62. and 45 G. 3. c. 115. shall remain vested in his Majesty. Powers of said acts vested in commissioners to cease. Commissioners empowered to purchase all ground and premises in the streets and places described in the recited acts, which shall not have been so purchased, and also the ground and premises in the streets and places described in this act, and with the consent of the Treasury may purchase such other premises as they think fit. Premises when so purchased to vest in his Majesty. Commissioners may direct or contract for taking down houses, &c. and for disposing of the materials. Money arising from sale of materials to be applied in paving the streets and erecting buildings, &c. Commissioners to render an account to the Treasury. Premises not to be leased under any act relating to the crown-lands unless with the consent of the commissioners. General commissioners named in act 44 Geo. 3. c. 61. to proceed in erecting the sessions-house. Value of premises in case of dispute or defect of title, &c. to be settled by a jury. Verdict to be final. Conveyances of premises to be executed on tender of purchase-money assessed. In default of title or refusal to execute conveyance, money to be paid into the Bank. On payment of money into the Bank, premises to vest in his Majesty. Money belonging to corporations or incapacitated persons amounting to 200*l.* to be paid into the Bank, and to be applied under the direction of the court of Chancery. Application of such purchase-money. Persons in possession of premises deemed lawfully entitled until the contrary shall be shewn to the court of Chancery, who may order the expences of purchases to be paid by the commissioners. Commissioners to lay out plans for altering, pulling down or rebuilding houses, &c. and to make regulations for preventing annoyances. Plans and regulations to be laid before the Treasury for their approbation. Commissioners may issue their orders to any officers or persons they think necessary for carrying their plans into effect. Commissioners to make a report yearly to the Treasury of the progress made in their plans.

### CAP. XC.

*An act to enable his Majesty annually to train and exercise a proportion of his subjects in England, under certain regulations, and more effectually to provide for the defence of the realm.*—[July 16, 1806.]

43 G. 3. c. 96.

**W**HEREAS an act was passed in the forty-third year of the reign of his present Majesty, intituled, *An act to amend and render more effectual an act, passed in the present session of parliament*

liament, intituled, 'An act to enable his Majesty more effectually to provide for the defence and security of the realm during the present war, and for indemnifying persons who may suffer in their property by such measures as may be necessary for that purpose;' and to enable his Majesty more effectually and speedily to exercise his ancient and undoubted prerogative in requiring the military service of his liege subjects in case of invasion of the realm: *and whereas another act was passed in the forty-third year of the reign of his present Majesty, intituled, An act to amend an act made in this present session of parliament, intituled, 'An act to amend and render more effectual an act, passed in the present session of parliament, intituled, "An act to enable his Majesty more effectually to provide for the defence and security of the realm during the present hostilities, and for indemnifying persons who may suffer in their property by such measures as may be necessary for that purpose;" and to enable his Majesty more effectually and speedily to exercise his ancient and undoubted prerogative in requiring the military service of his liege subjects in case of invasion of the realm: ' and whereas it is expedient that the said acts should be repealed, and that such of the provisions thereof as it may be necessary to continue, should be consolidated in this act: may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the passing of this act, the said recited acts shall be and the same are hereby repealed.*

Recited acts repealed.

II. And be it further enacted, That his Majesty's lieutenants and deputy-lieutenants, constituted and appointed by virtue or acting in the execution of an act passed in the forty-second year of the reign of his present Majesty, intituled, *An act for amending the laws relating to the militia in England, and for augmenting the militia, for the several counties, ridings, divisions, cities, and places, in the said recited act mentioned; and all justices of the peace, and all constables, tything-men, headboroughs, churchwardens, and overseers of the poor, and other officers in the said recited act mentioned respectively, shall have full power and authority, and are hereby authorised, empowered, and required, to do all acts, matters, and things, necessary for carrying this act into execution, in like manner and as fully and effectually as they are respectively authorised, empowered, or required, to carry into execution the said recited act; and it shall be lawful for such lieutenants and deputy-lieutenants for that purpose to hold general and subdivision meetings, and adjourn such meetings respectively from time to time, and to do any act, matter, or thing, required to be done under this act at any subsequent or other general or subdivision meeting.*

His Majesty's lieutenants, deputy-lieutenants, &c. under militia act 42 G. 3. c. 90. to put this act into execution.

III. And be it further enacted, That all provisions, directions, clauses, matters, and things whatever in this act contained relating to counties, shall extend and be construed to extend to all ridings, divisions, cities and places; and all provisions, directions and clauses, matters, and things in this act contained relating to hundreds to rapes, &c.

and all powers to constables, to tything-men, &c.

relating to hundreds, shall extend and be construed to extend to all rapes, lathes, wapentakes, and other divisions in or of any such county, riding, division, city, or place; and all provisions, directions, clauses, matters, and things, in this act contained, relating to parishes, shall extend and be construed to extend to all townships, tythings, and places, and to all extra-parochial places united therewith for the purposes of this act; and all powers by this act given to any constable, shall extend to all tything-men, headboroughs, peace-officers, and other persons acting as constables in any counties, hundreds, parishes, and places in which there shall be no constable, as fully and amply as if they were severally and respectively repeated in every such provision, direction, and clause, and with relation to every such matter or thing.

Privy council to apportion any number of men not exceeding 200,000 among the counties, according to the number of persons returned liable to serve in the militia of England.

Notice to be published thrice in the Gazette.

Certain persons, though exempt from the militia, not to be exempt from being ballotted and trained under this act.

IV. And be it further enacted, That it shall be lawful for his Majesty, on any returns now made or which shall hereafter be made of the numbers of persons liable to serve in the militia in the several counties in *England*, under any act now in force, or under any act which may be passed in this session of parliament, to direct his privy council to take such returns, into consideration, and to apportion any number of men, not exceeding two hundred thousand, among the said counties, according to the number so returned, and thereupon to direct that the numbers so apportioned shall be transmitted to the respective lieutenants of the said counties, notice whereof shall be thereupon thrice printed in the *London Gazette*; and such lieutenants shall, immediately after the last publication of such notice, summon general and subdivision meetings of lieutenancy in their respective counties, and, at such general meetings, the numbers so fixed for each respective county shall be divided and apportioned among the hundreds of such respective counties, and at such subdivision meetings, the numbers so apportioned among each respective hundred shall be divided and apportioned among the parishes of such respective hundreds, in the manner now in use with respect to the militia.

V. And be it further enacted, That no articed clerk or apprentice, nor any person mustered, trained, or doing duty, or employed in any of his Majesty's docks or dock yards, for the service thereof, or employed and mustered in his Majesty's service in the tower of *London*, *Woolwich* warren, the several gun-wharfs at *Portsmouth*, or at the several powder-mills, powder-magazines, or other store-houses belonging to his Majesty, under the direction of the board of ordnance, nor any person being free of the company of watermen of the river *Thames*, nor any poor man who has more than one child born in wedlock, nor any person serving by substitute in the militia, or under any act or acts for raising any additional force for the defence of the realm, shall, by reason thereof, respectively be exempt from being ballotted and trained, and exercised and serving under the provisions of this act, notwithstanding such persons may, by reason of coming within any of such descriptions as aforesaid, respectively be exempt from serving in the militia.

VI. Provided

VI. Provided always, and be it further enacted, That no licensed teacher of any separate congregation in holy orders or pretended holy orders, and not carrying on any other trade, or exercising any other occupation for his livelihood, except that of a school-master, nor any medical man actually practising as such and being a housekeeper, shall be liable to be ballotted or to be trained and exercised, or to serve under the provisions of this act, so long only as they shall respectively continue within any of the descriptions aforesaid.

Exempting certain persons from service under this act.

VII. Provided always, and be it further enacted, That in making all such apportionments in relation either to counties, hundreds, or parishes, regard shall be had to the number of persons serving in yeomanry or volunteer corps in such counties, hundreds, and parishes respectively, and exempt by reason thereof from being ballotted, trained, and exercised under this act; and also to the number of persons in such counties, hundreds, and parishes respectively exempt from serving in the militia, and who shall nevertheless be liable to be ballotted, trained, and exercised under the provisions of this act, so as that all such apportionments shall be made on the numbers of persons in such counties, hundreds, and parishes respectively, actually liable to be trained and exercised under this act.

Directing that in making apportionments, regard be had to the persons actually liable to be trained and exercised under this act in the county, hundred, and parish.

VIII. And be it further enacted, That the clerks to such general meetings shall, within seven days after making such apportionments among the hundreds of their respective counties, transmit the same, duly certified by the said general meetings respectively, to the respective clerks of the subdivision-meetings within their counties, on pain of forfeiting, for any neglect to transmit such apportionments, the sum of two hundred pounds, and on pain of forfeiting, for omitting to transmit the same to any hundred or hundreds, the sum of fifty pounds for each hundred so omitted; and the clerks to such subdivision-meetings shall also, within seven days after the apportionment of the numbers among the parishes of their subdivision, transmit the same to the high constables, who shall issue their precepts accordingly to the several constables of such respective parishes, on pain of forfeiting by the said clerks of subdivision-meetings for omitting to transmit the same, one hundred pounds, and for omitting any parish or parishes, the sum of twenty pounds for each parish omitted.

Clerks of general and subdivision-meetings to transmit apportionments. Penalty for neglect.

IX. And be it further enacted, That it shall be lawful for His Majesty to direct that any number of men not exceeding such two hundred thousand as aforesaid in the whole, and in such proportions as shall have been fixed for the several counties in *England* respectively, shall be forthwith ballotted and enrolled out of the lists of persons liable to serve in the militia, and from the persons liable to serve under this act: and also from time to time to direct that the whole of the number of persons so ballotted and enrolled in any county, or in any part or parts thereof, or any proportion of such number, to be taken either by ballot or according to the order in which the names shall have

His Majesty may order ballots in any counties of any proportions.

been ballotted, or according to any class or classes with respect to age, marriage, or number of children, shall be trained and exercised under this act; and that in consequence of any warrant to that effect under his Majesty's royal sign manual to the lieutenant of any such county, such ballot and training shall take place in manner hereinafter provided, and such lieutenant shall thereupon forthwith, by precept under his hand and seal, summon subdivision-meetings for the making of such ballots.

Regulations respecting volunteers enrolling themselves.

X. And be it further enacted, That in all cases in which such ballot shall be so directed, and any persons between the ages of eighteen and thirty years, and fit for military service, shall voluntarily enrol themselves for military service under the provisions of this act, in any parish, and shall agree to be trained and exercised, and to serve according to the provisions of this act, if the persons so voluntarily enrolling themselves, and agreeing to be so trained and exercised, and serve, shall amount to the number to be enrolled by ballot under such apportionment as aforesaid in any such parish, then no ballot shall take place in such parish; and if the persons so voluntarily enrolling themselves, and agreeing as aforesaid, shall not amount to the number required to be enrolled by ballot in any such parish, under such apportionment as aforesaid, then the number of persons so voluntarily enrolling themselves, and agreeing as aforesaid, shall be deducted from the number so required to be enrolled by ballot as aforesaid, and the remainder only shall be ballotted for in such parish; and all persons so voluntarily enrolling themselves, and agreeing as aforesaid, shall be trained and exercised, and serve in the same manner, and at the same time and places, and under the same regulations, and be subject to the same provisions, as if they had been ballotted for.

His Majesty may allow pay for additional training to volunteers, or bounty not exceeding 10s. in addition to the pay of 1s. per day mentioned in the schedule.

XI. And be it further enacted, That it shall be lawful for his Majesty, if he shall see fit, to order and direct by any one of his principal secretaries of state, that any volunteers under this act shall receive pay of one shilling *per* day for any additional number of days of training and exercise, not exceeding twenty-four days, in addition to the twenty-four days in the schedule to this act mentioned; or if he shall see fit, in like manner to order and direct that any volunteers training and exercising under this act for any number of days not less than twenty-four, shall receive, at the expiration of such number of days training and exercise, any sum not exceeding ten shillings, in addition to the pay of one shilling *per* day in the schedule to this act mentioned, to be paid to such volunteers in such manner and in such proportion as his Majesty shall please to direct.

Notice to be given on the church-door, &c. of the ballots.

XII. And be it further enacted, That notice shall be given by the deputy-lieutenants or clerk of subdivision-meetings, by affixing the same on the doors of the churches or chapels, or on other conspicuous places in the several parishes within their respective subdivisions, of the days, times, and places appointed for ballots under this act, in their respective subdivisions; and the



the names of the persons liable to be ballotted shall publickly, and in the presence of any such magistrates, churchwardens, overseers of the poor, and chief and other constables as chuse to attend, be called over from the lists, and put into the boxes or glasses for balloting, and shall in like manner be publickly drawn out, and the names of the persons so drawn shall be publickly called over, and be entered in a book by the clerks of the subdivision, or persons appointed by them, or the deputy-lieutenants for that purpose; and such calling over of the names, and balloting for persons to be enrolled under this act, shall take place at the days, times, and places appointed, and shall not commence before ten of the clock, nor continue longer than six in the evening; and if such balloting shall not be complete in one morning, the boxes shall be sealed with the seals of any two of the deputy-lieutenants, and the clerk of the meeting; and such seals be broken, and the balloting be finished in like publick manner, on the succeeding day.

XIII. And be it further enacted, That the deputy-lieutenants of such meetings shall appoint days and places for holding meetings for hearing appeals against such ballots; and the clerks of the subdivision-meetings at which such ballots shall have taken place, shall within three days transmit to the constables, or other officers of the parishes within their subdivision, the names of the persons ballotted therein respectively; and such constable shall thereupon give notice to every such person, by delivering the same to him or his wife, or some servant or member of his family, or leaving the same at his usual or last place of abode, together with notice of the days of hearing appeals against such ballots; and it shall be lawful for the deputy-lieutenants, and they are hereby required on hearing such appeals, to amend the lists if it shall be deemed necessary by his Majesty, and so ordered, and to proceed to a fresh ballot, and adjourn such meeting, and direct like notice to be given to the persons ballotted, and appoint other meetings in case the same shall be necessary for hearing appeals, and fresh ballots, until the full number required shall be enrolled; and the names of all the persons who shall have volunteered to serve under this act, and of all persons so ballotted, and who shall not have appealed, or on having appealed shall not have been struck out, shall be entered on a roll to be provided by the clerk of the subdivision-meetings for that purpose; and the clerks of such meetings shall within ten days transmit abstracts of such roll, containing the names of the several persons enrolled in the respective parishes to the constables thereof.

XIV. And be it further enacted, That all persons enrolled to be trained and exercised under this act, shall for the first year continue liable to be trained and exercised according to the provisions of this act, until the first day of *November* one thousand eight hundred and seven; and all persons so enrolled in or for any succeeding year shall continue liable to be trained and exercised from the first day of *November* in the year in which such persons

persons shall have been or ought to have been so ballotted and enrolled, until the first day of *November* following; and every such person shall be trained and exercised under the provisions of this act, unless exempted under any of the provisions hereinafter contained.

Enrolled persons actually trained, not liable to be ballotted for again for two years.

XV. And be it further enacted, That no person who shall have been enrolled for training and exercising, and service, under this act, and who shall have been actually so trained and exercised, shall be liable to be ballotted for again during the two succeeding years after the expiration of the year in which he shall have been so enrolled, trained, and exercised as aforesaid, such years being to be reckoned as above, from the first day of *November* in one year, to the first day of *November* in the succeeding year.

Penalty on persons ballotted not appearing.

XVI. And be it further enacted, That if any volunteer or person so ballotted and enrolled under this act shall refuse or neglect to appear within such period and at such place as shall be appointed for that purpose, (which times and places shall be appointed by the deputy-lieutenants, in their respective subdivisions, under any order of the lieutenant of the county, and notice thereof given by the constables of the several parishes, by putting up the same on churches, chapels, or other conspicuous places), and to sign the regulations in the schedule to this act annexed for men enrolled under this act, such volunteer or other person shall forfeit the sum of ten pounds; or if a person not having or receiving any annual sum of money, profits, gains, allowances, or other income whatsoever, amounting in the whole to one hundred pounds, the sum of five pounds; and every such fine shall be paid to the clerk of the subdivision-meetings, who shall on receipt thereof give a certificate, without fee or reward, of the same being paid; and the payment of such fine shall exempt such person from training and exercise for that year, and no longer; and such person shall be liable to be ballotted in the succeeding year, and in like manner to serve or pay such fine as aforesaid, and so in each succeeding year.

Persons claiming exemption, upon payment of fine, to sign a declaration.

XVII. And be it further enacted, That every person claiming to be exempted from training and exercise, and service under this act, upon payment of the fine of five pounds instead of ten pounds, and every person claiming any reduction of any fine for absence from training and exercising by reason of not having any income amounting to one hundred and fifty pounds or fifty pounds *per annum* respectively, shall make and sign a declaration of the amount of his income before a deputy-lieutenant or justice of the peace or magistrate, or produce a certificate of the amount of such income allowed by any commissioner under any act relating to the rates and duties arising on property, professions, trades; and offices, or to any allowances made on any such rates and duties within twelve months previous to the production of such certificate; and every person who shall make any false declaration in relation to any such claim, shall forfeit and pay for such offence the sum of fifteen pounds.

XVIII. Pro-

XVIII. Provided always, and be it further enacted, That if any person so ballotted shall at any time, whether before or after his being so ballotted, have enrolled or enrol himself as a volunteer in any corps which shall at that time have been accepted by his Majesty, and shall produce a certificate of being so enrolled, and of being properly clothed, armed, and equipped, according to the regulations of the corps, from the commanding officer for the time being of such corps, such person shall be struck out of the enrolment under this act, and be exempt from ballot, and from being trained and exercised under this act, so long as he shall continue to be a member of such volunteer corps.

Ballotted persons going into volunteer corps to be struck out of enrolment, and be exempt from ballot.

XIX. Provided always, and be it further enacted, That every person claiming exemption from ballot, and from training and exercise under this act, by reason of his becoming a member of any yeomanry or volunteer corps, shall, between the tenth day of *September* and the first day of *October* in the year succeeding that in which he claimed such exemption, produce to the constable or other peace-officer, acting as such under this act, of the parish or place of his residence, a certificate from the commanding officer of such corps, or from the officer commanding the troop or company of such corps of which he may be a member, bearing date between the tenth day of *September* and the first day of *October*, of his being at that time an effective member of such corps, according to the laws in force for the regulation of yeomanry and volunteers, which certificate the constable shall transmit to the clerk of the subdivision-meeting: and in default of the production of such certificate, every such person shall be liable to pay, and shall pay a fine of fifteen pounds, to be levied, collected, and applied in the same manner as fines relating to training and exercising under this act are directed to be levied, collected, and applied.

Exemptions for volunteers to be certified by their commanding officers, and a fine to be levied if not produced.

XX. And be it further enacted, That if any person being one of the people called *Quakers*, or of the people called *Unitas Fratrum*, or *United Brethren*, who shall be ballotted under this act, shall produce before the deputy-lieutenants at any subdivision-meeting, or any two deputy-lieutenants or justices of the peace, a certificate under the hands of two or more respectable housekeepers being of the people called *Quakers*, or of the people called *Unitas Fratrum*, or *United Brethren*, resident within the county or place of residence of such person, and dated within three months immediately preceding the day on which such certificate shall be produced as aforesaid, acknowledging such person to be one of their persuasion, such person shall not be enrolled for training or exercise, or if he shall have been enrolled, shall be struck out of the enrolment; and it shall be lawful for any such deputy-lieutenants or justices to adjudge any such person to pay such proportion of such fines as are by this act imposed on persons enrolled for non-attendance at training and exercising, not exceeding seven pounds, nor less than twenty shillings for the year in which he shall have been so ballotted, as to such deputy-lieutenants or justices may appear to be proper, according to the situation in life, and property of such person; and the amount of fine so adjudged by such

Quakers and United Brethren to be exempted on payment of fines.

such deputy-lieutenants or justices may be levied by distress and sale of the goods and chattels of such person by warrant under their hands and seals (the overplus, if any, after deduction of reasonable charges, being rendered to the party); and if no goods or chattels can be found, whereby the sum so imposed upon such Quaker or United Brother can be levied, then it shall and may be lawful for any deputy-lieutenant or justice of the peace, if he shall think proper, to commit such Quaker or United Brother to prison, there to remain for any time not exceeding fourteen days, unless such sum shall be sooner paid and satisfied.

Justices may appoint deputies for Quakers refusing to act as constables.

XXI. Provided always, and be it further enacted, That if any chief or other constable, headborough, tythingman, or overseer, shall be of the people called *Quakers* (and certified to be so by two persons of the people called *Quakers*) and shall neglect or refuse to perform the duties required by this act, it shall be lawful for any two justices of the peace acting for the division within which such Quaker shall be such officer as aforesaid, and they are hereby required in all cases where the circumstances of the case shall in their judgement render it expedient and necessary for the due execution of the provisions of this act, by their order under their hands and seals, to appoint a fit and proper person to be deputy to such Quaker for the purpose only of carrying this act into execution; and every person so appointed deputy as aforesaid shall have and exercise all the powers, authorities, and jurisdictions, given by this act to such officer for whom he shall so act, and shall do and perform all the like duties and offices under the like pains, penalties, and forfeitures as are hereby imposed for neglect of duty of any such officer as aforesaid, in like manner in every respect as the person for whom he shall so act; and where an appointment of any deputy shall be so made, the principal chief constable, headborough, tythingman, or overseer (being one of the people called *Quakers*) shall be and he is hereby discharged from the performance of any duty required of him by this act; and from all penalties incurred for neglect thereof after the time of such appointment.

Persons enrolled to be subject to certain rules and regulations.

XXII. And be it further enacted, That all persons from time to time enrolled under this act, and all serjeants and constables, shall be subject and liable to all the rules, regulations, fines, penalties, and forfeitures in the schedule to this act annexed contained, in relation to persons enrolled, and to serjeants and constables, in like manner as if all such rules, regulations, fines, penalties, and forfeitures had been severally and separately enacted in the body of this act; and all such fines, penalties, and forfeitures may be recovered under this act as if they were inserted in the body thereof.

Persons of bodily inability to train, shall be excused.

XXIII. And be it further enacted, That it shall be lawful for any two deputy-lieutenants, or any deputy-lieutenant and justice of the peace, on the certificate of any physician, surgeon, or apothecary, actually practising as such, that any person enrolled to be trained, exercised, and serve, under this act, is from illness or any bodily infirmity or debility unable to be trained and exercised, to  
cause

cause such person to be struck out of the enrolment, and excused from such fine, and from any further service under this act, so long as such illness, bodily infirmity, or debility shall continue.

XXIV. And be it further enacted, That the clerks of all subdivision-meetings shall, after every subdivision-meeting in which any person shall have been ballotted and enrolled to be trained and exercised, and serve under this act, make out abstracts of the lists of such ballot and enrolment, and shall transmit the same to the clerk of the general meetings for the county wherein such subdivisions shall be situate, within ten days; and every such clerk who shall omit or neglect to make such return as aforesaid within such period as aforesaid, or shall knowingly or wilfully make any false return, shall for every such offence forfeit and pay the sum of twenty pounds: and abstracts of such lists shall be transmitted by the lieutenants of each county to one of his Majesty's principal secretaries of state, at such periods as his Majesty may be pleased to direct; and all such lists and abstracts shall be made out in such form as any such secretary of state shall please to direct.

Clerks of subdivision meetings shall transmit to the clerk of the general meetings, abstracts and copies of rolls.

XXV. And be it further enacted, That in all cases where his Majesty shall have directed that any persons so enrolled shall be trained and exercised under this act, the lieutenant of the county or place to which such warrant shall be directed, shall require the respective deputy-lieutenants in the subdivisions of such county, to fix proper times and places of training and exercising (subject nevertheless to any orders or directions of his Majesty's secretary of state in that behalf) and to cause publick notice of such times and places of exercise and training to be given in the churches or chapels of the respective parishes during divine service, and to be affixed on the doors of such churches or chapels, and in the market-places (if any); and if there shall be no church, chapel, or market-place, then on some other convenient and conspicuous place: provided always, that the deputy-lieutenants shall not appoint *Sunday* as a day of exercise, unless his Majesty shall deem it necessary, and, by any order signified by one of his principal secretaries of state, empower or direct them so to do.

His Majesty may order persons to be trained, and regulate the time and place of exercise.

XXVI. Provided always, and be it further enacted, That no person shall be required to attend any greater number of days training and exercise in the whole, than twenty-four days in the year, or to go, for the purpose of being so trained or exercised, to any greater distance from his usual place of residence than five miles.

Sunday not to be a day of exercise, unless specially ordered by his Majesty.

Limitation of times and places of training.

XXVII. And be it further enacted, That one of the constables or other peace-officers, as the case may be, shall in every parish duly attend at the times and places appointed for such training and exercise as aforesaid, unless prevented by sickness, or other unavoidable accident, to be proved to the satisfaction of any two of the deputy-lieutenants of the division wherein such parish or parishes shall be situate: provided always, that where any such training

One constable in every parish to attend at the exercise, for which he shall have an allowance.

training and exercise shall be regulated by districts, or any other division than parishes, or when two or more parishes or parts of parishes, shall be united for the purpose of training and exercise, then the constable or other peace-officer of one parish only shall be required to attend, and such attendance shall be regulated among the constables or other peace-officers of the several parishes from which the men shall come, by precept from the high-constable, under a warrant to be issued for that purpose by any deputy-lieutenant; and every such constable or other peace-officer who shall conduct himself in the discharge of his said duty to the satisfaction of the deputy-lieutenants of such subdivision, shall be entitled at the end of each year, or on his going out of office, to such reasonable reward, not exceeding the sum of five pounds for his pains and trouble therein, as the deputy-lieutenants of such subdivision assembled at any meeting shall think adequate thereto, and shall certify under their hands, the same to be paid out of the county-stock of the county or place to which the same shall relate; and if any such constable or other peace-officer shall neglect or refuse to attend at such times and places of training and exercising as shall be fixed, unless prevented by illness or other unavoidable accident, to be proved as aforesaid, he shall forfeit and pay any sum not exceeding twenty shillings for every day on which he shall so refuse or neglect to attend.

Penalty on neglect,

General and subdivision-meetings to appoint special constables.

XXVIII. And be it further enacted, That it shall be lawful for the lieutenant or deputy-lieutenants of any county at any general meeting, and also for the deputy-lieutenants within their respective subdivisions thereof, whenever they shall deem it expedient, to nominate and appoint from amongst the persons who would under the provisions of this act be exempt from being enrolled for military service under this act in any parish, such number of persons usually resident therein, who may be willing to undertake and perform the duty of constables in the execution of this act, as such lieutenant or deputy-lieutenants shall think fit to be special constables for all or any of the purposes of this act within such parish, or to appoint any persons to act as constables instead of any persons being of the people called Quakers, according to any act relating to the militia; and the deputy-lieutenants shall thereupon forthwith cause the names of the persons who shall be so appointed special constables, to be transmitted to the chief constable, or other proper officer of the hundred or district within which such parish shall be situate; and all persons so appointed special constables as aforesaid, shall and may thereupon do and perform all such acts, matters, and things in the execution of this act, or of such and so many of the purposes thereof for which they shall be so appointed as aforesaid, within their respective parishes, as any other constables therein are by this act empowered and required to do and perform in the execution thereof.

On the days of exercise the muster-

XXIX. And be it further enacted, That on the days appointed for training and exercise under this act, the officer or serjeant attending

attending at such training and exercise, and the constable present roll shall be at such meeting, shall call the muster-roll of the men enrolled called, and the in such parish or united parishes, and mark the names of the names of the persons present at such training and exercise, and also the names persons attending, and of all absentees and defaulters; and the persons calling such the defaulters muster-roll shall thereupon sign the same so marked, and certify marked. the same to be a true and correct account of the persons present at such training and exercise, and also of the absentees.

XXX. And be it further enacted, That it shall be lawful for The lieutenant or deputy-lieutenants of any counties in Eng- nancy, subject to the orders of his Majesty, may make orders for the custody of the arms and accoutrements provided and supplied in order to the arms and accoutrements supplied for training the men. instruction of the men so to be trained and exercised; and the expence thereof, not exceeding for every stand of arms and set of accoutrements the sum of three shillings *per annum*, being fixed by order of such lieutenant or deputy-lieutenants, shall and may be paid out of the county-stock of the county or place to which the same shall relate.

XXXI. And be it further enacted, That all muskets delivered Muskets to be marked. Penalty on persons not re-delivering or damaging them. for the purpose of training and exercising under this act, shall be marked distinctly in some visible place with the letters "G. R." and in case any man shall not re-deliver to the person duly authorised to receive such arms, or shall refuse to replace the same in the place assigned for the keeping thereof after exercise, or shall sell, pawn, or lose any arms or accoutrements delivered to him, or shall wilfully damage any such arms, every such man shall for every such offence forfeit and pay a sum not exceeding three pounds; and if such man shall not immediately pay such penalty, the justice of the peace before whom he shall be convicted, shall commit him to any gaol or house of correction, to be kept to hard labour for any time not exceeding one month, or until he shall have paid the said penalty.

XXXII. And be it further enacted, That if any person shall Penalty for buying such arms or accoutrements. knowingly and wilfully buy, take in exchange, or conceal any arms or accoutrements so delivered from the training and exercising under this act, the person so offending shall forfeit and pay for every such offence the sum of ten pounds; and if such offender shall not immediately pay such penalty, and shall not have sufficient goods and chattels whereon to levy such penalty, the justice before whom he or she shall be convicted, shall commit him or her to the common gaol there to remain, without bail or mainprize, for the space of three months, or until he shall have paid the said fine.

XXXIII. And be it further enacted, That it shall be lawful His Majesty may appoint officers. for his Majesty, at any time, and from time to time, to appoint any general and other officers, and also to appoint or cause to be appointed any serjeants and other non-commissioned officers, for the commanding, training, and exercising the persons enrolled to be trained and exercised, and to serve under this act.

XXXIV. Provided

On apprehension of immediate invasion his Majesty may embody persons enrolled.

XXXIV. Provided always, and be it further enacted, That it shall be lawful for his Majesty, on apprehension of immediate invasion, to order that all the persons enrolled to be trained and exercised, and to serve under this act, or any class or classes, or proportion of any such persons as aforesaid, shall be embodied within their respective counties for any time not exceeding twenty-one days, but not to be marched out of the county to which they shall belong, unless in case of actual invasion or of the appearance of an enemy in force upon the coast: provided always, that if no such officers shall be appointed by his Majesty as aforesaid, or until such officer shall be appointed, all persons so enrolled to be trained and exercised, and to serve under this act, shall be under the command of the lieutenants and deputy-lieutenants of the counties in which such men shall be so enrolled, 'or of any officers appointed for that purpose by such lieutenants.

In case of invasion, or appearance of enemy, his Majesty may place enrolled men existing as regiments, or form new corps thereof, to be sent into any part of Great Britain, and to be subject to mutiny-act.

XXXV. And be it further enacted, That in all cases of actual invasion of any part of the United Kingdom, or on the appearance of an enemy in force upon the coast, it shall be lawful for his Majesty, by any order in council, or proclamation, to draw out, as aforesaid, of the men who shall have been ballotted and enrolled to be trained and exercised, and to serve under this act for the then year or the preceding year, and from time to time to attach such men, or any of them, to the regiments, battalions, or corps of regulars, or militia belonging to their respective counties, if the same can conveniently be done; or if by reason of the unavoidable distance of such regiments, battalions, or corps, the same cannot conveniently be done, then in any other regiment, battalion, or corps of regulars, or militia then serving in *Great Britain*, or to cause such men, or any of them, to be formed into new regiments, battalions, or corps, or otherwise to employ them in military service, as the occasion shall require; and to direct all or any of the said men to be led into any part of *Great Britain* for the repelling and prevention of any such invasion, or for the suppression of any rebellion or insurrection arising or existing at the time of any such invasion; and from the time of any men being drawn out and embodied on any apprehension of immediate invasion, or on the appearance of an enemy in force upon the coast, and until they shall be disembodied by his Majesty's order, such men shall be subject to all the provisions contained in any act of parliament which shall be then in force for punishing mutiny and desertion, and for the better payment of the army and their quarters, and the articles of war, made in pursuance thereof; and all the provisions contained in every such act, and articles of war, shall be in force with respect to them, and shall extend to all the officers, non-commissioned officers, drummers, and private men, so drawn out and assembled, while embodied as aforesaid, in all cases whatsoever.

Persons called out to take the following oath

XXXVI. And be it further enacted, That every person so called out as aforesaid shall, upon repairing to the place of assembly, take the following oath, and which shall and may be



be then and there administered to him by any lieutenant or justice of the peace; (that is to say),

“ I *A. B.* do sincerely promise and swear, That I will be faithful and bear true allegiance to his majesty King *George* the Third, and that I will faithfully serve his Majesty within *Great Britain*, so long as I shall be required so to do, under the provisions of an act for enabling his Majesty to train and exercise a proportion of his subjects, and to provide for the defence of the realm.

Form of oath.

So help me GOD.”

XXXVII. Provided also, and be it further enacted, That none of the persons who shall be so drawn out by virtue of this act, shall be compellable, on any pretence whatsoever, to serve out of that part of the united kingdom called *Great Britain*, or in any other case or manner than is herein specified, or be kept embodied for a longer period than one month after the enemy shall have been repelled or driven from the coast, or after any such rebellion or insurrection shall have been suppressed.

No person so embodied shall be compelled to serve out of Great Britain.

XXXVIII. And be it further enacted, That it shall be lawful for his Majesty, although no invasion shall have taken place, and before any enemy shall appear in force upon the coast, to give from time to time provisional orders for forming the men actually so enrolled, and also the men who shall have been enrolled in the preceding year, into regiments, battalions, or corps, under general and other officers, and also for attaching such persons to any such regiments, battalions, or corps of regulars or militia as aforesaid, and also in relation to the drawing out, assembling, and embodying such men in the event of any such invasion, or appearance of the enemy in force upon the coast; and all such provisional orders of his Majesty shall, when the case shall arise, be as valid and effectual, and be obeyed, observed, and performed in the same manner, in all respects, until any further or other orders shall be given by his Majesty in that behalf, as if the same had been issued and given at the time of any such invasion, or appearance of the enemy upon the coast.

His Majesty may give provisional orders for embodying the men enrolled.

XXXIX. And be it further enacted, That the lieutenant in every county may and shall, on any direction from his Majesty, ascertain and fix upon, and give publick notice of proper places of assembly within their respective counties; and also of proper general signals for drawing out and assembling any men under this act in case of invasion, or the appearance of any enemy in force upon the coast, either by firing of guns, or by flags, beacons, rockets, or otherwise, as shall appear most expedient and best adapted to the nature of the country, and most effectual for the giving immediate notice therein of any such invasion, or appearance of an enemy upon the coast.

Notice to be given of the places of assembly, and of the signals to be used.

XL. And be it further enacted, That if any person so ordered to be drawn out, assembled, and embodied under this act, and resident

Persons enrolled not appearing

pursuant to order or signal, shall be deemed deserters.

resident in the county or district for which he shall be enrolled when such order or proclamation is issued, or signal made, and not labouring under any infirmity incapacitating him from military service, and not prevented by any inevitable accident or necessity, shall not appear and march in pursuance of such order, or upon the making of any such general signals of alarm as aforesaid, every such man shall be liable to be apprehended and punished as a deserter, according to the provisions of any act which shall be then in force for punishing mutiny and desertion, and of the articles of war made in pursuance of the same; and if any person shall harbour and conceal any such man when ordered to be embodied as aforesaid, knowing him to be enrolled under this act, every such person shall for every such offence forfeit and pay the sum of one hundred pounds.

When his Majesty shall order the men enrolled to be embodied, the occasion shall be communicated to parliament.

XLII. Provided always, and be it further enacted, That whenever his Majesty shall deem it expedient to order and direct that any men enrolled for military service under this act, or any part, proportion, or class as aforesaid of such men, shall be embodied under this act, the occasion of such order shall be communicated to parliament, if parliament shall be then sitting, as early as the same can be done after the issuing of such order; and if parliament shall not be then sitting, then the occasion of such order shall be declared in council, and notified by proclamation.

Officers and men, when drawn out, entitled to pay of the regulars, and Chelsea hospital.

XLIII. And be it further enacted, That on and from the day of drawing out, assembling, and embodying the men enrolled for military service in any county under this act, the officers and men of such county so drawn out, assembled, and embodied, shall be entitled to the same pay as the officers and men of his Majesty's other infantry forces; and if any non-commissioned officer, drummer, or private man, shall be maimed or wounded in actual service, he shall be entitled to the benefit of *Chelsea hospital*, in the same manner as any non-commissioned officer, drummer, or private man, belonging to any of his Majesty's forces.

When persons enrolled are ordered out, money for necessaries shall be paid.

XLIII. And be it further enacted, That when the persons enrolled for training and exercising, and service, under this act as aforesaid, shall be ordered out into actual service or embodied before invasion, the receiver-general of the rates and duties under the management of the commissioners for the affairs of taxes for the county to which such person shall belong, shall and is hereby required forthwith to pay to the captain or other commanding officer of every company of persons so ordered out into actual service, or to such other person as the said lieutenant or deputy-lieutenants shall appoint to receive the same, the sum of two pounds two shillings, and in case of being embodied before any invasion, the sum of thirty shillings, for each person, for the purpose of providing necessaries; and all the money so paid by the said receiver-general shall be allowed him in his accounts.

After defeat and expulsion of the enemy,

XLIV. And be it further enacted, That after the defeat and expulsion of the enemy from the realm, and suppression of any such

such rebellion or insurrection, to be notified by his Majesty's proclamation, all and every such persons who shall have been so drawn out, assembled, or embodied, under the provisions of this act, shall forthwith be returned to their respective parishes; and it shall be lawful for his Majesty to order and direct that the sum of one guinea shall be paid, under the direction of any general or other superior officer under whose command such men shall then happen to be, to every such person so permitted to return home as aforesaid, over and above the usual rate of pay to which such person shall be entitled, in order the better to enable him to return to his parish.

XLV. And be it further enacted, That it shall be lawful for any lord-lieutenant of any county, with the approbation of his Majesty, to appoint any deputy-lieutenant to act for him within the county as lieutenant thereof, during the necessary and unavoidable absence, sickness, or other disability of such lord-lieutenant, and no longer, and to appoint any deputy-lieutenant to act as lieutenant of any division of such county; and all vice-lieutenants so appointed under this act shall, from and after the passing thereof, rank within their respective counties as lieutenant-colonels of militia; and all lieutenants of divisions so appointed under this act, shall rank within their respective counties as majors of militia; and all other deputy-lieutenants acting as such in their respective subdivisions, shall rank within their respective counties as captains of militia.

XLVI. And be it further enacted, That the warden of the cinque ports, two ancient towns, and their members, and in his absence his lieutenant or lieutenants, and all magistrates, jurats, constables, churchwardens, overseers of the poor, and other officers within the same, shall put in execution within the said ports, towns, and members, all the powers and authorities given and granted by this act, and do or cause to be done all acts, matters, or things thereby required, in like manner as lieutenants of counties, and their deputy-lieutenants, constables, churchwardens, overseers of the poor, and other officers, may put in execution all such powers and authorities, and do or cause to be done such acts, matters, and things respectively.

XLVII. And be it further enacted, that the warden of the stannaries, special deputy-warden, and all other officers of the stannaries in *Great Britain*, shall respectively, in obedience to his Majesty's orders, to be issued for that purpose, procure like returns to be made, and all other matters to be done, touching the tanners of the counties of *Devon* and *Cornwall*, according to the customs of the stannaries and privileges of the working tanners, as are hereby required to be done by the lieutenants and deputy-lieutenants aforesaid, touching other persons residing in the said counties of *Devon* and *Cornwall*, not entitled to the benefit of such privileges; and such warden, special deputy-warden, and other officers of the stannaries, shall have such and the like powers and authorities to do and execute all and every the matters and things which shall be so required to be done as

or suppression of rebellion or insurrection, the persons drawn out shall be returned to their parishes, and marching-money allowed.

Lord-lieutenants may, with the approbation of his Majesty, appoint any deputy-lieutenants to act for them.

Warden of cinque ports to put this act in execution in like manner as lieutenants of counties.

Wardens of stannaries to put in execution the act in like manner,

afore-

aforesaid, as the lieutenants and deputy-lieutenants of the several counties have for doing the several matters and things hereby required to be done by them respectively.

who shall have the same military rank, &c. as the lieutenants of counties.

XLVIII. And be it further enacted, That the lord-warden and the special deputy-warden of the stannaries shall have the same military command and rank, and the lord-warden the same power of appointing a special deputy-warden to act in his absence within the stannaries, as the lieutenants and vice-lieutenants have in their respective counties.

Act shall not extend to London.

XLIX. And be it further enacted, That nothing in this act contained shall extend or be construed to extend to the city of London.

Fines for not proceeding to ballot and enrol.

L. And be it further enacted, That every county, hundred, and parish, for which men shall not have been balloted and enrolled according to the provisions of this act, under any order made for that purpose, shall be subject to a fine of five pounds for every man required by this act to be enrolled in such county, hundred, or parish, remaining deficient in such enrolment.

Mode of fining places which have not proceeded to ballot.

LI. And be it further enacted, That in case proper returns of enrolment under this act for any county, hundred, or parish, shall not have been made, it shall be lawful for the court of exchequer, on application of his Majesty's attorney general (if it shall see fit) to grant a rule, calling upon the treasurer of the county, the chief constable of the hundred, or constable of any parish, in respect of which such application shall be made, to shew cause why such county, hundred, or parish respectively should not be fined; and if no sufficient cause be shewn to the court within such time as shall be specified in such rule upon such treasurer, chief constable, or constables respectively, then to fine such county, hundred, or parish, in respect of which such application shall be made, in any sum not exceeding five pounds *per* man for every man deficient on such enrolment, and to cause such fine to be levied by distringas, or other process applicable to the nature of the case, according to the rules and practice of such court, upon the chief constable or clerk of subdivision-meetings as to hundreds, or upon the constables and overseers of the poor of the parish; and it shall also be lawful for the said court of exchequer thereafter to remit any such fine or fines, on proof to the satisfaction of the court, that the proper ballot and enrolment have been executed under this act, and duly returned.

Deputy-lieutenant or justice may do any act required to be done by deputy-lieutenants, except at general meetings.

LII. And be it further enacted, That where deputy-lieutenants are by this act directed or empowered to do any act, matter, or thing, in or concerning the execution thereof, the same shall be good and valid if it be done by any one deputy-lieutenant, or, in the absence of any deputy-lieutenant, by one justice of the peace, except as to all such matters as are directed to be done by deputy-lieutenants acting in the absence of a lieutenant or vice-lieutenant, or at any general meeting, or at any subdivision-meeting held for the purpose of making apportionments: provided always, that where two deputy-lieutenants only shall be able to attend any subdivision-meeting for hearing appeals, or making

making apportionments, or superintending any ballots or enrolments under this act, it shall be lawful for any one justice of the peace, or magistrate, or where one deputy-lieutenant only shall be able to attend any such meeting, it shall be lawful for any two justices of the peace, or magistrates of the division or district, to sit and act with such deputy-lieutenant or deputy-lieutenants, with all such powers and authorities relating thereto, as are in this act or any act relating to the militia, given to deputy-lieutenants.

LIII. And be it further enacted, That all fines, penalties, and forfeitures, by this act imposed, which shall exceed fifteen pounds, shall be recovered by action of debt, bill, plaint, or information, at the suit of his Majesty's attorney general, or at the suit of any person appointed to sue for the same, by any lieutenant or deputy-lieutenants, or vice-lieutenants acting for any lieutenant in any of his Majesty's courts of record at *Westminster*, or the courts of great session in the principality of *Wales*, or the courts of the counties palatine of *Chester*, *Lancaster*, and *Durham* (as the case shall require) wherein no essoign, privilege, protection, wager of law, or more than one imparlance, shall be allowed.

LIV. And be it further enacted, That it shall be lawful for any justice of the peace, or deputy-lieutenant, residing near the place where any offence shall be committed against this act, which subjects the offender to any pecuniary penalty, not exceeding fifteen pounds, to hear and determine such offence any time within six months after the offence committed: and such justice of the peace or deputy-lieutenant shall, upon any information exhibited, or complaint made in that behalf, summon the party accused, and also the witnesses on either side, and shall examine into the matter of fact; and upon due proof made thereof, either by the voluntary confession of the party, or by the oath of one or more credible witness or witnesses, to give judgement for the penalty or forfeiture, as by this act is directed, and to issue his warrant under his hand and seal for the levying any pecuniary penalties or forfeitures so adjudged, on the goods of the offender, and to cause sale to be made thereof in case they shall not be redeemed within six days, rendering to the party the overplus, if any; and where the goods of the offender cannot be found sufficient to answer the penalty, to commit such offender to prison, there to remain for any time not exceeding three months, unless such pecuniary penalty shall be sooner paid and satisfied; and if any person or persons shall find himself or themselves aggrieved by the judgement of any such justice or deputy-lieutenant, then he or they shall and may, upon giving security to the amount or value of such penalty and forfeiture, together with such costs as shall be awarded in case such judgement shall be affirmed, appeal to the justices of the peace at the next general quarter-sessions for the county, riding, or place, who are hereby empowered to summon and examine witnesses upon oath, and finally to hear and determine the same; and in case the judgement shall be affirmed, it shall be lawful for such justices

Recovery of penalties by action.

Justices of peace or deputy-lieutenant may determine penalties not exceeding 15/.

but appeal may be made to quarter-sessions.

justices to award the person or persons to pay such costs occasioned by such appeal, as to them shall seem meet.

Penalty on witnesses neglecting to appear.

LV. And be it further enacted, That if any person or persons shall be summoned as a witness or witnesses to give evidence before such justice or deputy-lieutenant, touching any of the matters relative to this act, either on the part of the prosecutor, or persons accused, and shall neglect or refuse to appear at the time and place to be for that purpose appointed, without a reasonable excuse for such his, her, or their neglect or refusal, to be allowed of by such justice or deputy-lieutenant before whom the prosecution shall be depending, that then every such person shall forfeit for every such offence any sum not exceeding five pounds, to be levied and paid in such manner, and by such means, as is directed as to the other penalties.

Convictions to be drawn up in the following form.

LVI. And be it further enacted, That the justice or deputy-lieutenant before whom any offender shall be convicted as aforesaid, shall cause the said conviction to be made out in the manner and form following, or in any other form of words to the same effect, *mutatis mutandis*; (that is to say),

Form of conviction.

‘ **B**E it remembered, That on the \_\_\_\_\_ day of \_\_\_\_\_ in the year of our Lord \_\_\_\_\_ in the county of \_\_\_\_\_ *A. B.* of \_\_\_\_\_ was convicted before me, *C. D.* one of his Majesty’s justices of the peace [*or, one of the deputy-lieutenants, as the case may be*] for the said county, residing near the place where the offence was committed, for that the said *A. B.* on the \_\_\_\_\_ day of \_\_\_\_\_ now last past, did, contrary to the form of the statute in that case made and provided [*here state the offence against the act*] and I do declare and adjudge, that the said *A. B.* hath forfeited the sum of \_\_\_\_\_

Mitigation of penalties.

LVII. Provided always, and be it further enacted, That it shall be lawful for any such justice, or deputy-lieutenant, to mitigate and lessen any such penalty in such manner as he shall see fit (reasonable costs and charges of the officers and informers, as well in making the discovery as in prosecuting the same, being always allowed over and above such mitigation) so as such mitigation do not reduce the penalty to less than one moiety of the penalty incurred, over and above the said costs and charges; any thing contained in this or any other act of parliament to the contrary notwithstanding.

Orders or conviction not to be removed by Certiorari.

LVIII. And be it further enacted, That no order or conviction made in pursuance of this act by any lieutenant, deputy-lieutenant, or justice of the peace, shall be removed by *Certiorari*, into any court whatever; and that no writ of *Certiorari* shall supersede execution, or other proceedings, upon any such order or conviction, but that execution and other proceeding shall be had thereupon; any such writ or writs notwithstanding.

Application of penalties.

LIX. And be it further enacted, That all fines, penalties, and forfeitures incurred by any officers or persons concerned in the execution

execution of this act, or incurred, paid, or levied under any of the provisions of this act, relating to the enrolment of any persons under this act, or to any persons liable to be ballotted or enrolled under this act, or under any of the provisions relating thereto, shall go and be applied under any general or particular order or orders of one of his Majesty's principal secretaries of state, in the discharge of any expences of any training or exercising under this act, within the county, riding, or place where the same shall arise, or any incidental expences attending the execution of this act, within such county, riding, or place.

LX. And be it further enacted, That the respective clerks to the general meetings of lieutenancy, and clerks to subdivision-meetings, and all other officers and persons whatsoever, entitled under any acts relating to the militia to any remuneration for their pains and labour in executing the provisions of any acts relating to the militia, who shall execute the like or other provisions of this act to the satisfaction of the lieutenants and deputy-lieutenants, shall, for such services respectively, receive such rewards as are directed by the said acts, or such future reward for their pains and trouble in and about the executing this act, as the deputy-lieutenants assembled at any meeting held for that purpose, at which not less than five deputy-lieutenants shall be present, shall think reasonable and proper, and shall certify under their hands; and such respective rewards shall, on the production of such certificates so signed as aforesaid, to the respective receivers-general in *England*, be paid out of any publick monies in their hands, and be allowed in their accounts.

LXI. And be it further enacted, That if any person or persons shall at any time or times be sued, molested, or prosecuted for any thing by him or them done in pursuance of this act, or of any clause, matter, or thing herein contained, such person or persons shall or may plead the general issue, and give the special matter in evidence for his or their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs become nonsuited, then such defendant or defendants shall have treble costs awarded to him or them against the plaintiff or plaintiffs.

LXII. And be it further enacted, That this act may be altered, amended, or repealed, by any act or acts to be made in this present session of parliament.

### SCHEDULE to which this Act refers.

Rules and Regulations relating to Persons enrolled under an Act for the Defence of the Realm.

All persons trained under this act, to be allowed pay for twenty-four days, at one shilling *per* day.

To attend at the places and times fixed for exercise, and obey all orders of officers or serjeants relating to training and exercising, during times of exercise; to take due care of arms; and to deposit them where required.

#### FINES FOR NON-ATTENDANCE.

Forfeiture of pay, and ten shillings for every day short of eight days in each four months, if days shall be so appointed; or for every day short of twenty-four days, if days shall be appointed yearly.

Persons not having or receiving any annual sums of money, profits, gains, allowance, or other income, amounting in the whole to one hundred and fifty pounds *per annum*, to forfeit five shillings instead of ten shillings, for each of such absences.

Persons not having any annual sum of money, profits, gains, allowances, or other income, amounting in the whole to fifty pounds *per annum*, to forfeit two shillings instead of ten shillings, for each of such absences.

Persons excused from poor-rates, or being part of the family of any persons excused from poor-rates by reason of poverty, and who are by reason thereof exempt from the payment of such rates and duties, to forfeit two shillings instead of ten shillings, for each of such absences.

Persons prevented by illness, certified by physician, surgeon, or apothecary actually practising, or clergyman and constable, to satisfaction of deputy-lieutenant, or justice of the peace or magistrate, to forfeit only pay.

Persons absent on business, and making good days on any succeeding period, to have fines returned for such days, by order of deputy-lieutenant or justice, on certificate of serjeant and constable.

Persons removing during the year from the parish or place of residence, to have a certificate of exercise up to the time of removal from the officer or serjeant, or, in the absence of any officer or serjeant, the constable or other peace-officer of the parish or place (which they are hereby required to give on demand thereof, without fee or reward).

On production of such certificate to any deputy-lieutenant, or justice of the peace of the division, or to the officer, serjeant or constable of the parish or place to which such person shall remove, such person to be entered as if ballotted in such parish or place, and to be there trained and exercised, and to have credit for the days of exercise contained in his certificate.

Producing of such certificate, and conforming to regulations of this act in parish or place of subsequent residence, to exempt from fines for non-attendance in the first parish or place.

During absence from parish, certificate of training and exercise in any other parish to be received, and to exempt from fines in parish of enrolment for those days.

Person



Person enrolled, and afterwards leaving *Great Britain*, and giving notice to constable, discharged from penalties for not training and exercising, so long as he shall continue out of *Great Britain*.

Person absent for temporary purposes only, from the parish of enrolment, and training and exercising, who shall on return prove to satisfaction of any deputy-lieutenant, or justice of the peace or magistrate, that he could not train and exercise during such absence, either by reason of travelling, or not continuing a sufficient length of time in one place, or there being no training and exercising in the parishes or places in which he shall have been during such absence, may, by such deputy lieutenant, or justice or magistrate, be discharged from fines, during such absence.

#### FOR MISCONDUCT.

For irregular conduct, or not behaving in an orderly manner, or disobeying the lawful commands of any officer or serjeant commanding, or training or exercising, to forfeit pay of the day, or pay of the day and any sum not exceeding ten shillings, at the discretion of any justice of the peace, magistrate, or deputy-lieutenant.

Officer or serjeant empowered to deliver any such person into the custody of the constable, to be by him taken before a justice of the peace, or deputy-lieutenant, so that such person shall not be kept in custody for any night previous to being taken before a magistrate.

All fines may be levied by distress under the act; and, if no distress, offender may be imprisoned for any period not exceeding two days, for non-payment of any fine not exceeding five shillings, and not exceeding five days for any fine not exceeding twenty shillings, in addition to any adjudged imprisonment.

MUSTER-ROLLS to be kept by serjeant and constables, to be returned to clerk of subdivision-meetings, and to commanding officer of district.

Roll to be called at the hour of meeting.

Persons coming after roll-call not to be entitled to be inserted in muster.

Serjeants and constable to give certificates, on demand, to every person belonging to any other parish, who shall train and exercise, of his having trained and exercised according to the act, and of the number of days, specifying the days on which he shall have so exercised.

Serjeant or constable taking any money or bribe, or gift of any sort, for any false muster, or for the training or exercising of any men, or for any certificate, to be fined ten pounds, and treble the money or value of gift received, and imprisoned at discretion of the justice, or deputy-lieutenant, not exceeding two months, (to be recovered and applied as any penalty or forfeiture under fifteen pounds may be recovered under this act.

Anno regni quadragesimo sexto GEO. III. c. 91. [1806.

Fines to be collected by constable, or any overseer of the poor, and to be paid to overseer of the poor, and the account kept by them of amount.

To be subject to distribution according to orders, under the act.

Deputy-lieutenant may, with approbation of lieutenant, and his Majesty, establish rewards for skill in firing at target with ball, under any regulation to be approved of by general officer of the district and lieutenant, to be defrayed out of fines.

## CAP. XCI.

*An act for the return of correct lists of persons liable to serve in the militia, under an act passed in the forty-second year of his present Majesty; and to suspend the ballot for the militia in England for two years.—[July 16, 1806.]*

42 G. 3. c. 90.

**WHEREAS** an act passed in the forty-second year of the reign of his present Majesty, intituled, An act for amending the laws relating to the militia in England, and for augmenting the militia: and whereas it is expedient his Majesty should be empowered to direct that new lists should be forthwith made out and returned, under the said act, of persons liable to serve, and that provision should be made for the altering and amending such lists; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That it shall be lawful for his Majesty, at any time after the passing of this act, in case it shall appear to be necessary, to direct the lord-lieutenants of the several counties, ridings, and places in England, or in their absence, the vice-lieutenants, or any three deputy-lieutenants authorised to act for any lord-lieutenant, by precept under his or their hand and seal, to require the high-constable of each subdivision, hundred, rape, lath, and wapentake within their respective counties, ridings, and places, to direct, by warrant or order under their hands, the several constables, tythingmen, headboroughs, or other officers of every parish, tything, or place within the respective hundreds, rapes, laths, wapentakes, or other divisions of their respective counties, ridings, and places, to give or leave notice, within seven days after the receipt of any such order, to or with all occupiers of houses and apartments within the limits of their respective authorities, to make returns according to the provision of the said recited act; and such constables shall, within ten days after the delivery of such notices, make out lists, and give notice of such lists in manner therein directed, by affixing copies of such lists in conspicuous places, according to the provisions of the said act, and give notices as therein directed of the days, times, and places for hearing appeals on such lists.

His Majesty may direct lieutenants by precepts to constables, to give notice to persons to make returns according to recited act.

Returns to specify ages of

II. Provided always, and be it further enacted, That every such return

return to such notices, delivered to the constables or other officers aforesaid, and every return hereafter to be made under the said recited act, or any other act relating to the militia, shall specify the ages of and other particulars relating to the persons returned therein, according to the form in the schedule to this act annexed, marked (A); and when such return shall not have been made, such ages and other particulars shall be specified by the constables in their returns, according to the best of their belief; and the persons so returned shall be classed by the clerks of subdivision-meetings, according to their several ages, and other circumstances, in the form and in the classes in the schedule to this act annexed, marked (B), and shall in like manner be classed according to the form in the schedule to this act annexed, marked (C), in the returns to be made by the clerks of general meetings to the privy council.

persons, who shall be classed according to schedules annexed.

III. Provided always, and be it further enacted, That it shall be lawful for his Majesty, by any order given by one of his principal secretaries of state, to direct that the persons to be returned under this act, or any act relating to the militia, shall be arranged in any other classes as to age, marriage, children, or other circumstances, and to require returns to be made to constables, and by the clerks of general and subdivision-meetings respectively, according to any such classes, and in such other forms as his Majesty shall by any such order please to direct.

His Majesty may order other classes to be returned and in other forms.

IV. And be it further enacted, That the respective ministers and churchwardens, and overseers of the poor, and other parochial officers in every parish, tything, or place, shall and they are hereby required to aid and assist by every lawful means in their power, the constables, tything-men, head-boroughs, and other officers, in making out the lists required to be returned by them under this act, or any act relating to the militia, in their respective parishes, tythings, and places.

Parochial officers to assist constables in making out lists.

V. And be it further enacted, That if any such lists shall be required under this act, the lord-lieutenants, vice or deputy-lieutenants as aforesaid, shall order and direct that subdivision-meetings shall be appointed to be held at such times and places as they shall direct, not exceeding one month after the precepts to the high-constables shall have been so issued as aforesaid, for the purpose of hearing appeals thereon, and for correcting such lists, and such subdivision-meetings shall thereupon assemble, and hear such appeals, and correct such lists; and the clerks of such subdivision-meetings shall, within seven days after such meeting, make out correct abstracts of such lists, and transmit the same to the clerks of general meetings, on pain of forfeiting for any neglect therein the sum of one hundred pounds; and every clerk of general meetings shall, upon the receipt of such abstracts, within seven days, make out correct abstracts thereof, and return the same to his Majesty's privy council, on pain of forfeiting for every neglect therein the sum of two hundred pounds.

Meetings to be held for hearing appeals and correcting lists.

VI. And

44 G. 3. c. 56. VI. *And whereas an act was passed in the forty-fourth year of his present Majesty, intituled, An act for establishing and maintaining a permanent additional force for the defence of the realm; and to provide for augmenting his Majesty's regular forces, and for the gradual reduction of the militia of England, whereby provision was made for the gradual reduction of the militia raised in the several counties in England, under an act passed in the forty-second year of his present Majesty, to the original quotas specified as to such counties in the said last mentioned act: and whereas a certain other act was*

45 G. 3. c. 31. *passed in the forty-fifth year of his present Majesty, intituled, An act for allowing a certain proportion of the militia in Great Britain, voluntarily to inlist into his Majesty's regular forces and royal marines, whereby the militia in Great Britain was allowed to be reduced to the original quotas so specified as aforesaid, by the voluntarily enlisting of men from the militia into his Majesty's regular forces and royal marines: and whereas notwithstanding the said last recited acts, the number of men serving in the militia in England still exceeds in the whole the number of militia required to be raised (exclusive of the supplementary militia) under the said recited act of the forty-second year of his present Majesty: and whereas it is expedient that the ballot should be still further suspended; be it therefore enacted, That, from and after the passing of this act, no ballot for the enrolling any man to serve in the militia in England, or for the supplying any vacancy which may arise therein, shall take place until the full end and term of two years after the passing of this act.*

Ballot for the militia in England to be suspended for two years:

But his Majesty may order ballot to be taken within that time for supplying vacancies.

Powers of recited act 42 G. 3. c. 90. or any other act relating to the militia, extended to this act.

Act may be altered or repealed this session.

VII. Provided always, and be it further enacted, That it shall be lawful for his Majesty, at any time within such period of two years as aforesaid, if he shall think fit, to order and direct by any warrant under his royal sign manual, that such ballot shall take place for the purpose of supplying any vacancies, or any proportion of any vacancies which may have arisen in the militia of any county, riding, or place, after the militia thereof shall have been reduced to the quota specified in the said recited act of the forty-second year aforesaid; any thing in this act contained to the contrary notwithstanding.

VIII. And be it further enacted, That all powers, provisions, rules, regulations, penalties, forfeitures, clauses, matters, and things contained in the said act of the forty-second year of his Majesty's reign, or in any other acts relative to the militia of England, shall, as far as the same are applicable and can be applied for the purpose of carrying this act into execution, and are not hereby altered, varied, or repealed, be applied for the purposes of this act, in as full and ample a manner as if the said powers, provisions, rules, regulations, penalties, forfeitures, clauses, matters, and things were again repeated and enacted in this act.

IX. And be it further enacted, That this act may be altered, varied, or repealed by any act to be passed in this session of parliament.

SCHEDULES

SCHEDULES to which this Act refers.

Schedule (A.)

Take Notice, That you are hereby required, within two days from the date hereof, to prepare and produce a list in writing, to the best of your belief, of the christian name and surname of each and every man resident in your dwelling-house, between the ages of eighteen and forty-five, distinguishing in such list the several particulars mentioned in the columns thereof; and you are to sign such list with your own name, and to deliver or cause the same to be delivered to me.

Dated the \_\_\_\_\_ day of  
A. B. Constable.

Names.	Description.	Age	Whether any Child, and if any, whether any under 14.	Exempt or not exempt from Militia.	Grounds of Exemption.	Effective Volunteer or Yeoman.	Licensed Teacher not carrying on Trade, or Medical Practitioner actually practising.
A. B.	Housekeeper	40	Child under 14	Exempt	Clergyman	—	—
C. D.	Servant	28	None	Not	—	—	—
E. F.	Lodger	24	None	Not	—	Volunteer	—
G. H.	Inmate	30	None	Not	—	Yeomanry Corps	—

N. B. If any house is divided into distinct stories, or apartments occupied distinctly, each distinct occupier is required to make this return.

Neglect of compliance with this notice will subject the party to a penalty of ten pounds.

Take Notice, That the \_\_\_\_\_ day of \_\_\_\_\_ at the hour of \_\_\_\_\_ in the noon, is appointed for hearing appeals within this subdivision, by persons claiming to be exempt from serving in the

A. B. Constable of \_\_\_\_\_

Schedule (B.)

RETURN to be made by the Constable to the Clerk of the Subdivision Meeting.

Names.	Description.	Age	If any Child, and if any, whether any under 14.	Exempt or not exempt from Militia.	Grounds of Exemption.	Effective Volunteer or Yeoman.	Licensed Teacher not carrying on Trade, or Medical Practitioner actually practising.
A. B.	Housekeeper	40	Child under 14	Exempt	{ Officer of Marines }	—	—
C. D.	Servant	28	None	Not exempt	—	{ Effective Volunteer }	—
E. F.	Lodger	24	{ 3 Children not under 14 }	Not exempt	—	—	{ Practising Apothecary }
G. H.	Inmate	19	None	Exempt	Apprentice	—	—
I. K.	Housekeeper	41	—	—	—	—	—
L. M.	Housekeeper	34	—	—	—	—	—

## Schedule (C.)

RETURN to be made by Clerk of Subdivision Meeting to Clerk of General Meeting.

Parish.	Description of Persons liable to serve.				Total liable to serve.	Persons exempt from serving.				Total exempt.
	Having no Children.		Having Children.			Yeomanry and Volunteers.	Army, Marines, Sea Fencibles.	Clergy, Licensed Teachers, Medical Men, and Constables.	Infirmary.	
	Under 30.	Above 30.	No Child under 14.	Any Child under 14.						
A.	130	150	120	195	535	82	10	4	8	104
B.	210	200	214	235	849	100	20	10	12	142
C.										
General Totals.										

## Schedule (D.)

RETURN to be made by Clerk of General Meetings to the Privy Council.

Subdivision.	Descriptions of Persons liable to serve.				Total liable to serve.	Persons exempt from serving.				Total exempt.
	Having no Children.		Having Children.			Yeomanry and Volunteers.	Army, Marines, Sea Fencibles.	Clergy, Licensed Teachers, Medical Men, and Constables.	Infirmary.	
	Under 30.	Above 30.	No Child under 14.	Any Child under 14.						
A.	500	340	420	400	1,660	300	50	20	30	400
B.										
C.										
General Totals.										

## CAP. XCII.

*An act to amend three acts, made in the thirty-fifth, forty-first, and forty-second years of his present Majesty, relating to the conveyance of letters and packets by the post.—[July 16, 1806.]*

**W**HEREAS by an act made in the forty-second year of the reign of his present Majesty, intituled, An act for amending <sup>42 G. 3. c. 81.</sup> so much of an act passed in the seventh year of the reign of his present Majesty, as relates to the secreting, embezzling, or destroying any letter or packet sent by the post, and for the better protection of such letters and packets; and for more effectually preventing letters and packets being sent otherwise than by the post; it was among other things enacted, that, from and after the passing of the said act, no person or persons whatsoever should send, or cause to be sent or conveyed, or tender or deliver, in order to be sent or conveyed otherwise than by the post, or by and with the authority and consent of the postmaster-general for the time being, or his deputy or deputies, or to the nearest or most convenient post-town, to be from thence forwarded by the post, any letter or letters, packet or packets of letters, on pain of forfeiting for every such offence against the tenor of the said act, the sum of five pounds, to be recovered and applied as in the said act is directed: and whereas no provision is made by the said act for recovering the penalties thereby inflicted in the case of offences committed in that part of Great Britain called Scotland, whereby offenders against the said acts have avoided the penalties thereby intended to be inflicted: may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act, all and every the pecuniary penalties in the said recited act mentioned and thereby imposed, shall and may, in the case of any offence against the aforesaid act, which shall be committed in that part of Great Britain called Scotland, be sued for and recovered in his Majesty's court of sessions, court of justiciary, or court of exchequer in Scotland, by action of debt, bill, plaint, or information, wherein no essoign, protection, privilege, wager of law, or more than one imparlance shall be allowed, with full costs of suit, by any person who shall and will inform and sue for the same; one moiety thereof to the use of his Majesty, his heirs and successors, and the other moiety thereof to the use of the person who shall so inform and sue for the same.

Penalties under recited act, in case of offences in Scotland, to be sued in the court of sessions, &c.

II. *And whereas by an act, made in the forty-first year of the reign of his present Majesty, intituled, An act for repealing the rates and duties of postage in Great Britain, and granting other rates and duties in lieu thereof, and on letters conveyed to or from any part of the United Kingdom, from or to any place out of the said kingdom, and by packet-boats, from or to the ports of Holyhead and Milford Haven; it was amongst other things enacted, that, from and after the passing of the said act, it should be lawful to and for his Majesty's*

*Majesty's postmaster-general to undertake, at the expence of the revenue of the post-office, the conveyance and delivery of letters directed to persons abiding in towns, villages, and places (not being post-towns,) from the respective post-towns to which such letters should be carried by the post in the usual manner; and also the collection and conveyance of letters in and from towns, villages, and places, in order to be sent by the post, and to take such sum and sums of money for the use of his Majesty, his heirs and successors, for such respective extra services to be performed, as should and might be mutually agreed upon by and between the postmaster-general and the inhabitants respectively: and whereas it may be expedient to give permission to the postmaster-general to collect, convey, and deliver letters in and from towns, villages, and places, although such letters may not have been previously sent by the post, or may not be intended to be forwarded by the post; be it therefore enacted, That from and after the passing of this act, it shall and may be lawful to and for his Majesty's postmaster-general, in his discretion, to undertake, at the expence of the said revenue, the conveyance and delivery of letters directed to persons abiding in towns, villages, and places, (not being post-towns) from any other towns, villages, and places, (not being post-towns;) and also the collection and conveyance of letters in and from any towns, villages, and places, (not being post-towns) to any other towns, villages, and places, (not being post-towns;) and to take such sum and sums of money for the use of his Majesty, his heirs and successors, for such respective extra services to be performed, as shall and may from time to time be mutually agreed upon by and between the postmaster-general and the inhabitants respectively.*

Postmaster-general may undertake the delivery of letters to and from places not post-towns, at such rates as shall be agreed on between him and the inhabitants:

But such inhabitants shall not be prevented from employing messengers to carry letters to or from such places.

Money arising to be applied as the present rates of postage.

35 G. 3. c. 33.

III. Provided always nevertheless, and be it further enacted, That nothing herein contained shall extend, or be construed to extend, to hinder or prevent the inhabitants of any such towns, villages, and places respectively from carrying or re-carrying or employing any messenger, servant, or other person, to carry or re-carry any letters or packets to or from such towns, villages, and places respectively; any thing herein contained to the contrary thereof notwithstanding.

IV. And be it further enacted, That the monies to arise and be received for such extra services as aforesaid shall, after paying the expences incurred, be applied in such manner as the present rates of postage are by law applicable.

V. *And whereas by an act of parliament passed in the thirty-fifth year of the reign of his present Majesty, intituled, An act for further regulating the sending and receiving letters free from the duty of postage, for allowing non-commissioned officers, seamen, and private men, in the navy and army, whilst on service, to send, and receive letters at a low rate of postage; and for permitting patterns and samples of goods to be transmitted by the post at an easier rate than is now allowed by law; it was enacted, that no single letter sent by the post from any non-commissioned officer, seaman, or private, employed in his Majesty's navy, army, militia, fencible regiment, artillery, or marine, should be charged with a higher rate of postage than one penny for the conveyance of each such letter to be paid at the time*



time of putting the same into the post-office; provided that there should be written upon every such letter, in the hand-writing of and signed by the commanding officer of the ship or vessel, or of the corps, regiment or detachment to which such non-commissioned officer, seaman, or private should belong, the name of such commanding officer, and the name of the ship, vessel, corps, regiment, or detachment commanded by him; and it was further enacted, that no single letter sent by the post directed to any such non-commissioned officer or other person hereinbefore enumerated, upon his own private concerns only, whilst employed on his Majesty's service, should be chargeable with an higher rate of postage than one penny, which it was enacted should be paid at the time of the delivery thereof: and whereas abuses have been committed in the exercise of the permission granted by the said recited act, whereby the revenue has been injured; and it is therefore expedient that the said recited act, with respect to the sending letters by the post from and to non-commissioned officers, seamen, and private men in the army and navy, at a low rate of postage, should be repealed, and other regulations adopted in lieu thereof; be it therefore enacted, That so much of the said recited act as relates to letters to be sent by the post from and to non-commissioned officers, seamen, or private men, employed in his Majesty's navy, army, militia, fencible regiments, artillery, or marines, at a low rate of postage, shall, from and after the first day of August one thousand eight hundred and six, be, and the same is hereby repealed.

So much of recited act as relates to letters to be sent by the post from or to non-commissioned officers, seamen, or privates in navy or army at a low rate of postage, shall be repealed.

VI. And be it further enacted, That, from and after the first day of August one thousand eight hundred and six, it shall be lawful to and for each and every seaman employed in his Majesty's navy within any part of his Majesty's dominions, whilst such seaman shall be actually employed in his Majesty's service, and not otherwise, to send single letters by the post on his own private concern only, at the rate of one penny only for each such letter, the same to be paid upon putting the same into the post-office of the town or place from whence such letter is intended to be sent by the post: provided nevertheless, that upon every such letter so to be sent, the name of the writer, and his class or description in the ship or vessel to which he shall belong, shall be superscribed; and provided also, that upon every such letter there shall be written, in the hand-writing of and signed by the officer having at the time the command of the ship or vessel, his name and the name of the ship or vessel commanded by him.

Seamen in the navy may send single letters by the post on paying one penny for each, the regulation herein mentioned being observed.

VII. And be it further enacted, That, from and after the said first day of August one thousand eight hundred and six, it shall and may be lawful to and for each and every seaman employed in his Majesty's navy, within any part of his Majesty's dominions, whilst such seaman shall be actually employed in his Majesty's service and not otherwise, to receive by the post on his own private concerns only, free from postage, single letters; provided that the sum of one penny for the postage of each single letter shall be paid upon putting the same into a post-office established under the authority of his Majesty's postmaster-

And they may receive single letters free from postage, one penny having been paid when put into the post-office, and the regulation herein mentioned being complied with.

general; and provided also, that every such letter shall be directed to such seaman, specifying on the superscription thereof the ship or vessel to which he shall belong, and provided likewise, that it shall not be lawful for the deputy-postmaster of the town or place to which such letter shall be sent to be delivered, to deliver such letter to any person except the seaman to which such letter shall be directed, or to some person appointed to receive the same, by writing under the hand of the officer having the command of the ship or vessel to which such seaman shall belong; provided nevertheless, that nothing herein contained shall extend, or be construed to extend, to letters sent by or to commissioned officers or warrant-officers, midshipmen, or masters' mates.

serjeants, &c. and privates of the army, &c. may send letters in like manner, on paying one penny for each, &c.;

VIII. And be it further enacted, That from and after the said first day of *August* one thousand eight hundred and six, it shall and may be lawful to and for each and every serjeant, corporal, drummer, trumpeter, fifer, and private soldier, in his Majesty's regular forces, militia, fencible regiments, artillery, or royal marines, within any part of his Majesty's dominions, whilst such serjeant, corporal, trumpeter, drummer, fifer, and private soldier respectively shall be actually employed in his Majesty's service, and not otherwise, to send single letters by the post, on his and their own private concerns only, at the rate of one penny only for each such letter, the same to be paid when putting the same into the post-office in the town or place from whence such letter is intended to be sent by the post: provided nevertheless, that upon every such letter so to be sent, the name of the writer and his class or description in the regiment, corps, or detachment to which he shall belong shall be subscribed; and provided also, that upon every such letter there shall be written in the hand-writing of and signed by the officer having at the time the command of the regiment, corps, or detachment, his name and the name of the regiment, corps, or detachment commanded by him.

And may receive letters free from postage, one penny having been paid when put into the post-office.

IX. And be it further enacted, That, from and after the said first day of *August* one thousand eight hundred and six, it shall and may be lawful to and for each and every serjeant, corporal, trumpeter, drummer, fifer, and private soldier in his Majesty's regular forces, militia, fencible regiments, artillery, or marines, within any part of his Majesty's dominions, whilst such serjeant, corporal, trumpeter, drummer, fifer, and private soldier, shall be actually employed in his Majesty's service, and not otherwise, to receive by the post, on his or their own private concerns only, free from postage, single letters: provided that the sum of one penny for the postage of each such letter shall be paid upon putting the same into a post-office established under the authority of his Majesty's postmaster-general; and provided also, that every such letter shall be directed to such serjeant, corporal, trumpeter, drummer, fifer, and private soldier, specifying on the superscription thereof the name of the regiment, corps, or detachment to which he shall belong; and provided likewise that it shall not be lawful for the deputy-postmaster of the town or place

Conditions.

place to which such letter shall be sent to be delivered, to deliver such letter to any person, except the serjeant, corporal, trumpeter, drummer, fifer, and private soldier, to whom such letter shall be directed, or to some person appointed to receive the same, by writing under the hand of the officer having the command of the regiment, corps, or detachment to which such serjeant, corporal, trumpeter, drummer, fifer, and private soldier shall belong

X. Provided always, and be it further enacted, That nothing herein contained shall extend, or be construed to extend, to letters sent by or to commissioned officers, or warrant-officers.

XI. And be it further enacted, That if any person, having the command of the ship, vessel, regiment, corps, or detachment, and who is hereby authorised to write his name and the name of the ship, vessel, regiment, corps, or detachment commanded by him, upon any single letter from any such seaman, serjeant, corporal, trumpeter, drummer, fifer, and private soldier, shall wilfully and knowingly write his name upon any such letter that is not from any such seaman, serjeant, corporal, trumpeter, drummer, fifer, and private soldier, and on his or their own private concerns only, such commanding officer shall for every such offence forfeit and pay the sum of five pounds.

XII. And be it further enacted, That if any person, not having at the time the command of the ship, vessel, regiment, corps, or detachment, shall write his name upon any such letter, in order that the same may be sent at a lower rate of postage than by law established, every such person shall, for every such offence, forfeit and pay the sum of five pounds.

XIII. And be it further enacted, That if any person or persons whomsoever shall knowingly and designedly address a letter or letters to any such seaman, serjeant, corporal, trumpeter, drummer, fifer, and private soldier, which shall be intended for another person, or which shall be concerning the affairs of another person, with intent to evade the payment of the rate of postage by law established, every such person or persons so offending shall, for every such offence, forfeit and pay the sum of five pounds.

XIV. And be it further enacted, That if any person or persons whomsoever shall procure any such seaman, serjeant, corporal, trumpeter, drummer, fifer, or private soldier, to obtain the signature of his commanding officer to any letter or letters to be sent by the post, which shall not be on the private concerns of such seaman, serjeant, corporal, trumpeter, drummer, fifer, and private soldier; or if any such seaman, serjeant, corporal, trumpeter, drummer, fifer, and private soldier shall himself obtain the signature of his commanding officer upon any letter or letters which shall not be from such seaman, serjeant, corporal, trumpeter, drummer, fifer, or private soldier, and upon his own private concerns only, in order to avoid the payment of the rates of postage as by law established, each and every person so offending shall, for every such offence, forfeit and pay the sum of five pounds.

XV. And

Application  
of penalties.

XV. And be it further enacted, That one moiety of the several penalties and forfeitures by this act imposed upon any offender or offenders against the same shall be to the use of his Majesty, his heirs and successors, and the other moiety to the person who shall and will inform and sue for the same, and shall and may be recovered before any one or more justice or justices of the peace for the county, city, riding, town or place where the offence shall be committed, either by the voluntary confession of the party, or upon the oath or oaths of one or more credible witness or witnesses, (which oath or oaths, the said justice or justices is hereby authorised and required to administer,) and in default of payment it shall and may be lawful for such justice and justices to commit such offender or offenders to the house of correction for any space (not exceeding one month) or until such forfeiture or penalty shall be sooner paid.

### CAP. XCIII.

An act to enable the lords commissioners of his Majesty's treasury to issue exchequer-bills, on the credit of such aids or supplies as have been or shall be granted by parliament for the service of Great Britain, for the year one thousand eight hundred and six.—[July 16, 1806.]

Treasury may issue exchequer-bills, in manner prescribed by the malt-act of this session, c. 2. but not to issue exchequer-bills on the credit of the acts of this session, c. 2. & 3. in any other manner than authorised by these acts. Exchequer-bills to bear an interest not exceeding three-pence halfpenny per centum per diem; and if not paid out of the supplies for 1806, they shall be receivable in payment at the revenue in four months after their date. Clauses &c. in the recited act, c. 2. relating to exchequer-bills, extended to this act. Bank of England authorised to advance 6,000,000*l.* on the credit of this act.

### CAP. XCIV.

An act to enable the commissioners for executing the office of lord high-treasurer of Ireland, to contract for the purchase of the duties of prisage and butlerage in Ireland.—[July 16, 1806.]

### CAP. XCV.

An act for the more effectually regulating and providing for the relief of the poor, and the management of infirmaries and hospitals in Ireland.—[July 16, 1806.]

### CAP. XCVI.

An act to amend the laws respecting the accounting for money presented in Ireland for the making, repairing, widening, or fencing of publick roads, and the building and repairing of bridges, pipes, or gutters.—[July 16, 1806.]

### CAP. XCVII.

*An act to permit the free interchange of every species of grain, between Great Britain and Ireland.*—[July 16, 1806.]

**W**HEREAS it is expedient that the free importation and exportation of all corn and grain, meal, flour, bread, or biscuit, reciprocally to and from Great Britain and Ireland, should be allowed,  
and

and that all restraints, duties, and bounties relating thereto should cease ; be it therefore enacted, by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act, all bounties and duties payable on the exportation and importation of corn, grain, malt, meal, flour, or biscuit respectively, from *Great Britain* to *Ireland*, and from *Ireland* to *Great Britain*, shall cease and be no longer payable ; and that it shall be lawful for any person to carry and export out of and from any port or place in *Great Britain* to any port or place in *Ireland*, and out of and from any port or place in *Ireland* to any port or place in *Great Britain*, and to import into any port or place in *Great Britain* from any port or place in *Ireland*, and into any port or place in *Ireland* from any port or place in *Great Britain*, without payment of any duty whatsoever on that importation, in any *British* or *Irish* ship or vessel owned and navigated according to law, any sort of corn or grain, meal, flour, bread, or biscuit, whatever the average price of corn or grain may be in either country at the time of such exportation or importation, any thing in any act or acts of parliament now in force in *Great Britain* or *Ireland*, to the contrary thereof notwithstanding.

II. Provided always, and be it further enacted, That every person exporting corn, grain, meal, flour, bread, or biscuit, from *Great Britain* to *Ireland*, or from *Ireland* to *Great Britain*, shall declare before the collector, comptroller, or other chief officer of the customs at the port from whence the exportation is about to take place, that such corn, grain, meal, flour, bread, or biscuit, is really and truly intended to be exported to *Great Britain* or *Ireland*, as the case may be ; and such exporter shall thereupon receive a like cocket, certificate, let-pass, or transire, as is given and conformable to all the like regulations in force, in case of goods sent coastways from one port of *Great Britain* to another port therein, or from one port in *Ireland* to another port in *Ireland* respectively.

III. And be it further enacted, That no fee, perquisite, gratuity, or reward whatsoever, shall be required, taken, or received by any officer of the customs, or any clerk or other person employed by him, for or on account of such importation or exportation, or for any thing done or to be done by him for or on account thereof, or in any way relating thereto ; and if any such officer, clerk, or other person shall require, take, or receive, either directly or indirectly, any fee, perquisite, gratuity, or reward, on account of such importation or exportation, or for any thing done or to be done by him relating thereto, every such officer, clerk, or other person so offending, shall, on proof thereof to the satisfaction of the commissioners of customs in *England* or *Scotland*, or the commissioners of customs and port-duties in *Ireland* respectively, as the case may be, be peremptorily dismissed from his office or employment, and be incapable of ever again holding, executing, or acting

acting in any office or employment in the service of his Majesty's customs or excise, or of any revenue belonging to his Majesty, in any part of the United Kingdom.

43 G. 3. c. 105. IV. *And whereas, by an act passed in the forty-third year of the reign of his present Majesty, intituled, An act to permit the exportation for two years, of a certain quantity of corn, grain, meal, flour, bread, biscuit, or pulse, to the islands of Guernsey, Jersey, and Alderney, from other ports in England, as well as the port of Southampton; under certain restrictions, it was provided that nine thousand eight hundred quarters of grain, meal, or bread might be exported during the period of two years after the passing of the said act, from any port in England, to the islands of Guernsey, Jersey, and Alderney, as well as from the port of Southampton; which act was made perpetual by another act passed in the forty-fifth year of his said Majesty; in which recited acts the articles allowed to be exported were confined to wheat, wheat-meal, or flour, rye, barley, or bread, biscuit or pease, which said quantity it was intended might be exported annually: and whereas it is expedient that malt and oatmeal should be included therein; be it enacted, That from and after the passing of this act, it shall and may be lawful for the whole or any part of such quantity of nine thousand eight hundred quarters of wheat, wheat-meal, or flour, rye, barley, malt, or bread, biscuit, beans, pease, and oats, or oatmeal, to be exported annually from the port of Southampton, or from any other port or ports in England or Ireland, to the islands of Guernsey, Jersey, and Alderney, under the provisions of the said act.*

A certain quantity of malt and oatmeal, as well as wheat, &c. may be exported annually to Guernsey, &c.

Supply of corn, &c. for ships' stores, may be exported from Ireland, or for providing for his Majesty's forces or garrisons; or beans for the British forts in Africa.

The like quantities of corn, &c. mentioned in Table (C.) of the act 31 G. 3. c. 30. and in 33 G. 3. c. 65. may be exported from Ireland.

V. *And be it further enacted, That nothing in this or any act or acts now in force in any part of the United Kingdom shall extend to prohibit at any time the exportation or carrying out of Ireland so much corn, grain, meal, malt, flour, bread, or biscuit, as shall be necessary to be carried out in any ship or other vessel from any port in Ireland, on its voyage out and home, for the sustenance, diet, and support of the commander, master, mariners, passengers, or others, or for the use and sustenance of the cattle, live stock, or other animals aboard such ship or vessel; or for victualling or providing any of his Majesty's forces, forts, or garrisons; or to prohibit at any time the exportation of beans from thence to the British forts, castles, or factories in Africa, or for the use of British ships trading upon that coast, which have been usually supplied with the same from Great Britain; or to prohibit the like quantities of the several sorts of corn and other articles as are mentioned in the Table marked (C.) contained in an act made in Great Britain in the thirty-first year of his present Majesty's reign, intituled, *An act for regulating the importation and exportation of corn, and the payment of the duty on foreign corn imported, and of the bounty on British corn exported; and also in an act made in the thirty-third year of his present Majesty's reign, to amend the said act, to be exported from Ireland to the places in the said Table, and in the said last recited act mentioned respectively, so as the whole quantities to be exported from Ireland**

to

to such places, within twelve calendar months from every fifteenth day of *February*, do not exceed the quantities respectively limited therein.

VI. Provided always, That if at the time of any such exportation, the price of such corn, grain, malt, meal, or flour, ascertained according to law, shall be above the price at which the export thereof is allowed, except as aforesaid, the exporter thereof to any of the places mentioned in the said Table (C.) or the last recited act, or for his Majesty's forces, forts, or garrisons, or for the use of *British* ships trading on the coast of *Africa*, or beans for the *British* forts, castles, or factories in *Africa*, shall before the shipping thereof declare the island or place for which the said articles are respectively intended to be exported; and he, together with the master, or person having the charge of the ship or vessel, shall become bound to his Majesty, his heirs and successors, in a bond with one other sufficient security to be approved of by the chief officer of customs at the port, in treble the value thereof, with condition that the articles so exported shall be landed at the respective islands or places for which the same shall be so declared and entered for exportation, and shall not be landed elsewhere, the danger of the seas only excepted; and such bond shall be vacated and discharged upon producing such certificate as is required in case of the exportation of any such articles on bounty, or on proof made to the satisfaction of the commissioners of customs and port-duties in *Ireland*, that such articles were taken by enemies or perished on the seas: provided always, that in case such articles shall be so exported for the use of his Majesty's forts or garrisons, there shall be a certificate from the commissary of the forces, or person receiving the same for the use of his Majesty, testifying the quantity so received.

In case the price of corn, &c. shall be above the price at which the export is allowed, the exporter to any place mentioned in table (C.) &c. shall declare the place for which the same are to be exported, &c.

### CAP. XCVIII.

*An act for making additional and further provisions for the effectual performance of quarantine in Great Britain.*—[July 16, 1806.]

WHEREAS, by an act passed in the forty-fifth year of the reign of his present Majesty, intituled, An act for making further provision for the effectual performance of quarantine, certain signals are directed to be used on board of ships or vessels having clean bills of health, and certain other signals on board of ships or vessels not having clean bills of health, and it will be more conducive to the publick safety that a third signal should be used on board of ships or vessels having the plague or other infectious disease or distemper highly dangerous to the health of his Majesty's subjects actually on board; be it therefore enacted, by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the tenth day of *October* one thousand eight hundred and six, every commander, master, or other person having the charge of any ship

45 G. 3. c. 10.

Signal to be used by ships having the

plague, &c.  
actually on  
board.

or vessel, on board whereof the plague or other infectious disease or distemper highly dangerous to the health of his Majesty's subjects shall actually be, shall be, and is hereby required at all times when such ship or vessel shall meet with any other ship or vessel at sea, or shall be within four leagues of the coast of *Great Britain*, or the islands of *Guernsey, Jersey, Alderney, Sark, or Man*, to hoist a signal to denote that his ship or vessel has the plague, or other infectious disease or distemper highly dangerous to the health of his Majesty's subjects actually on board thereof, which signal shall be in the day-time a flag of yellow and black, borne quarterly of eight breadths of bunting at the main-top-mast head, and in the night-time the signal shall be two large signal lanthorns (such as are commonly used on board of his Majesty's ships of war) one over the other at the same mast-head, and such commander, master, or other person, shall keep such signal hoisted during such time as the said ship or vessel so having the plague, or such other infectious disease or distemper as aforesaid, on board thereof, shall continue within sight of such other ship or vessel, or within four leagues of the said coasts or islands; and while so in sight, or within such distance until such ship or vessel so having the plague, or such other infectious disease or distemper as aforesaid, on board thereof, shall have arrived at the port or place where it is to perform quarantine, and until it shall have been legally discharged from the performance thereof; on failure whereof such commander, master, or other person, having charge of such ship or vessel, shall forfeit and pay for every such offence the sum of two hundred pounds.

II. *And whereas it is by the said recited act enacted, that every commander, master, or other person having the charge of any ship or vessel coming from foreign parts, shall give to the pilot who shall go on board such ship or vessel, a written paper containing a true account of the names of the place and country at which such ship or vessel shall have loaded; and also of all the places at which any such ship or vessel shall have touched on the homeward voyage: and whereas ships and vessels are or may be, by the order of his Majesty, his heirs or successors, in council, made liable to quarantine by reason of their having on board thereof certain sorts of goods and merchandize more especially liable to retain infection; and it is expedient that the pilot going on board of such ships and vessels should also be informed of the cargo thereof; be it therefore enacted, That from and after the said tenth day of October every commander, master, or other person having the charge of any ship or vessel coming from foreign parts, which shall not be liable to quarantine in respect of the place from whence such ship or vessel comes, shall give to the pilot who shall go on board of such ship or vessel, a written paper containing a true account of the different articles composing the cargo of such ship or vessel, on pain of forfeiting the sum of two hundred pounds for any neglect or refusal to give such paper, or for any false representation or wilful omission therein; and if by any proclamation or order of his Majesty in council, then in force, ships and vessels having on board*

Master to deliver account of cargo to pilot on penalty of 200l.



board any of the articles mentioned in such paper, shall be liable to the performance of quarantine, such pilot shall immediately give notice thereof to the commander or other person having the charge of such ship or vessel, on pain of forfeiting the sum of one hundred pounds for any neglect therein; and such commander or other person shall thereupon hoist a proper signal according to the provisions of the said recited act, and under the respective penalties in the said recited act, or in this act contained for any neglect or refusal in respect of hoisting such signals; and in case any pilot shall bring, or cause to be brought or conducted, any ship or vessel liable to the performance of quarantine, into any place which is not, or shall not, be specially appointed for the reception of ships and vessels so liable, after receiving such paper as aforesaid, whereby it shall have been made appear that such ship or vessel was liable to the performance of quarantine, or without requiring and receiving such paper as aforesaid, unless compelled thereto by stress of weather, adverse winds, or accidents of the seas, such pilots shall for every such offence forfeit and pay the sum of one hundred pounds.

Pilot to give notice if any articles be on board liable to quarantine, on penalty of 100l. &c.

III. *And whereas, by the said recited act, provision is made for ascertaining whether ships and vessels be liable to quarantine by means of interrogating the commander, master, or other person having the charge of such ships or vessels, for which purpose it is necessary that ships or vessels should be brought to at the requisition of the officer of quarantine, which salutary provision has in some instances been and may again be eluded by the pilot on board, or by the commander, master, or other person having the charge of such ships or vessels;* be it therefore enacted, That if any pilot being on board, or any commander, master, or other person having the charge of any ship or vessel coming from foreign parts, whether such ship or vessel shall be liable to quarantine or not, shall be required by any officer authorised by the commissioners of the customs, or any four of them, to act in the service of quarantine, to bring to such ship or vessel, to the end that the commander, master, or other person having the charge thereof may be interrogated according to the provision of the said recited act, and shall neglect or refuse to bring to such ship or vessel as soon as it can be done with safety, in obedience to such requisition, every such pilot, commander, master, or other person, having the charge of any such ship or vessel, shall for every such offence forfeit and pay the sum of one hundred pounds.

Penalty on pilot or master for not bringing to on request of quarantine-officer.

IV. *And whereas, by the said recited act, certain duties are imposed on ships and vessels which have performed quarantine; and by the same act, a ship or vessel may be rendered liable to the performance of quarantine, by receiving any person or persons from or out of any other ship or vessel coming from or having touched at an infected place, under which provision a ship or vessel not being originally liable to perform quarantine, may be rendered so liable by force and against the will of the master and crew; and it is reasonable that such ship or vessel should be relieved from the payment of the said duties: be it*

Ships liable to quarantine solely by involuntary communication, exempt from duty.

Therefore enacted, That no ship or vessel which shall be rendered liable to perform quarantine solely by reason of having received on board thereof, by force or against the will of the master and crew, any person or persons, shall be liable to or charged with any duty under the said recited act; provided that it shall appear to the satisfaction of the commissioners of the customs that such person or persons was or were received on board against the will of the master and crew of such ship or vessel.

Certificate of goods having been opened and aired.

V. *And whereas the mode prescribed by the said recited act for certifying that all goods, wares, and merchandize, and other articles liable to quarantine, have been duly opened and aired, conformably to the provisions in the same, have been found inconvenient;* be it therefore enacted, That so much of the said recited act as relates to the certificates and proof of opening and airing such goods, wares, merchandize, and other articles, shall be, and is hereby repealed; and that after such orders for the opening and airing of such goods, wares, and merchandize, and other articles, shall have been duly complied with, proof thereof shall be made by the oaths of the master of the lazaret or vessel in which the goods, wares, and merchandize, and other articles, shall have been opened and aired, and of one of the guardians, or if there be no guardian, then of one of the officers authorised by the commissioners of the customs, or any four of them, to act in the service of quarantine in such lazaret or vessel, or if there be no such officer, then by the oaths of two or more credible witnesses serving in the said lazaret or vessel before the superintendant of quarantine, or his assistant, in case such opening and airing shall be had at a port or place where such superintendant or assistant shall be established, or otherwise before the principal officer authorised by the commissioners of the customs, or any four of them, to act in the service of quarantine at such port or place; which oath such superintendant, assistant, or principal officer is hereby authorised to administer; and such superintendant, assistant, or principal officer, as the case may be, shall make certificate of such proof having been made; and upon the production of such certificate to the proper officer of the customs, authorised by the said commissioners or any four of them, such goods, wares, or merchandize, and other articles, shall be liable to no further restraint or detention either at the port or place where such quarantine shall have been performed, or at any other place whereto they may be afterwards conveyed.

Power for privy council to order ships coming from America or the West Indies, when the yellow fever, &c. prevails there, to go to certain places

VI. And be it further enacted, That it shall and may be lawful for his Majesty, his heirs and successors, by his or their order in council, or for the lords and others of his or their privy council, or any three or more of them, by their order from time to time, as often as they may see reason to apprehend that the yellow fever, or other highly infectious distemper prevails on the continent of *America*, or in the *West Indies*, to require that every ship and vessel coming from or having touched at any port or place on the continent of *America*, or in the *West*

*Indies*,

*Indies*, shall come to an anchor at certain places to be appointed from time to time by the commissioners of his Majesty's customs in *England* and *Scotland*, (who are hereby respectively authorised to make such appointment) for the purpose of having the state of health of the crew of such ship or vessel ascertained before such ship or vessel shall be permitted to enter the port whereto she may be bound, or any other port of *Great Britain*; but that such ship or vessel shall not be deemed liable to quarantine, unless it shall be afterwards specially ordered under that restraint.

without being liable to quarantine.

VII. *And whereas it may be necessary for the publick security to prevent all communication whatever with ships or vessels performing quarantine without clean bills of health; and the danger of such communication is greatly increased by persons not being prevented from going within the stations allotted for the performance of quarantine by such ships or vessels:* be it therefore further enacted, That it shall and may be lawful to and for his Majesty, his heirs or successors, by his or their order or orders in council, notified by proclamation, or published in the *London Gazette*, to prohibit all persons, ships, boats, and vessels whatsoever, from going under any pretence whatsoever, within the limits of any station, which, by his Majesty, his heirs or successors, by any such order or orders in council, has been or may be assigned for the performance of quarantine by any ships or vessels without clean bills of health; and that if any person whatsoever after such notification or publication of any such order or orders in council, shall presume under any pretence whatsoever, to go with any ship, boat, or vessel, within the limits of any such station, he or she shall, for every such offence, forfeit and pay the sum of five hundred pounds.

Intercourse with stations allotted for quarantine of ships without clean bills of health, may be prohibited by order in council.

VIII. And be it further enacted, That if any person shall knowingly and wilfully forge or counterfeit, interline, erase, or alter, or procure to be forged or counterfeited, interlined, erased, or altered, any certificate directed or required to be granted by any order of his Majesty, his heirs or successors in council now in force, or hereafter to be made touching quarantine, and the prevention of infection, or shall publish as true any such forged or counterfeited, interlined, erased, or altered certificate, knowing the same to be forged or counterfeited, interlined, erased, or altered, or shall knowingly and wilfully utter and publish any such certificate, with intent to obtain the effect of a true certificate to be given thereto, knowing the contents of such certificate to be false, he or she shall be adjudged guilty of felony, and shall suffer death, as in cases of felony, without benefit of clergy.

Persons forging or uttering false certificates required by order in council, guilty of felony.

IX. And be it further enacted, That the consuls and vice-consuls of his Majesty, his heirs, and successors, shall, and are hereby empowered to administer oaths in all cases respecting quarantine, in like manner as if they were magistrates of the several towns or places where they respectively reside.

Power to consuls, &c. to administer oaths.

X. And be it further enacted, That in all cases wherein by virtue

Persons authorised to take examination

nations may administer oaths, and persons swearing falsely, or procuring others so to do, shall be deemed guilty of perjury.

virtue and in pursuance of this act, or any other now in force, or hereafter to be made touching quarantine, any examinations or answers shall be taken or made upon oath, the person who shall be authorised and required to take such examinations and answers, shall, and shall be deemed to have full power and authority to administer such oaths; and if any person who shall be so interrogated or examined, shall wilfully swear falsely to any matter, concerning which such persons shall depose or make oath on such examination or in such answer, or if any person shall procure any other person so to do, he or she so swearing falsely or procuring any other person so to do, shall be deemed to have been guilty of, and shall be liable to be prosecuted for wilful and corrupt perjury, or subornation of wilful and corrupt perjury, as the case may be, and shall suffer the pains, penalties, and punishments of the law, in such case respectively made and provided.

### CAP. XCIX.

*An act for allowing a bounty on the exportation of oil of vitriol made in Great Britain.—[July 16, 1806.]*

**W**HEREAS it is expedient in order to promote and encourage the exportation of oil of vitriol manufactured in Great Britain, that an allowance or bounty should be granted to the exporters in proportion to the duties paid upon the importation of the brimstone used and consumed in the preparing and making such oil; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of August one thousand eight hundred and six, there shall be paid or allowed for and upon every one hundred pounds weight of oil of vitriol made and prepared in Great Britain, and which shall be really and *bonâ fide* regularly entered and exported from thence to foreign parts by way of merchandize, and so in proportion for any greater or less quantity, the sum of five shillings and sixpence; which allowance or bounty shall be paid to the person or persons so exporting the same, by the collector of the customs of the port from whence the same shall be exported, on a debenture to be made by the collector according to the entry of the goods and the shipping thereof, certified by the proper officer of the customs at the port of exportation.

From Aug. 1, 1806, a bounty shall be allowed of 3s. 6d. for every 100 lbs. of oil of vitriol exported.

If any fraud shall be discovered, the vitriol shall be forfeited.

II. And be it further enacted, That if upon view and examination the searchers shall find any such oil of vitriol to be less in quantity than expressed in the exporter's indorsement upon his entry, or entered under a wrong denomination, whereby his Majesty would have been defrauded, all such oil of vitriol shall be forfeited, and shall and may be seized by any officer or officers of the customs.

Proof that the vitriol was made in Great

III. Provided always, and be it further enacted, That if any dispute shall arise concerning the said oil of vitriol, that is to say,

say, whether the same was prepared or made in *Great Britain*, Britain, shall lie on the exporter. or is entitled to the bounty or allowance granted by this act, the proof thereof shall lie on the exporter or claimer of such goods, and not upon the officer or officers who shall seize or stop the same.

IV. And be it further enacted, That before any bounty shall be paid for any such oil of vitriol, or any debenture made out for the same, the manufacturer or manufacturers, not being the exporter or exporters thereof, shall make oath before the collector or other proper officer of the customs, either of the port of exportation, or of any other port in *Great Britain*, (which oath the said collector or other proper officer of the customs is hereby empowered to administer,) that he or they sold such oil of vitriol, expressing the quantity and the time when, to the person or persons exporting the same, and that such oil of vitriol was really and truly made and prepared in *Great Britain*, and that the several duties payable upon the brimstone used and consumed in the making and preparing the said oil of vitriol were, to the best of his or their knowledge and belief, duly paid at the time of the importation of such brimstone; and the exporter or exporters of such oil of vitriol shall then make oath that such oil of vitriol, being the oil of vitriol for which bounty is then claimed, is the identical oil of vitriol or part thereof, which was sold to him or them as aforesaid; and whenever the manufacturer or manufacturers of such oil of vitriol shall be the exporter or exporters thereof, he or they shall then make oath to the several particulars hereinbefore directed to be sworn by him or them (excepting what relates to the sale of the said oil of vitriol) according to the true intent and meaning of this act.

V. And be it further enacted, That before the money due upon any such debenture shall be paid, the exporter or exporters shall also make oath that the said oil of vitriol has been duly exported to parts beyond the seas, and not re-landed intended to be re-landed in *Great Britain*, or the islands of *Ferro* or *Ferro*.

VI. And be it further enacted, That the several penalties and forfeitures in this act mentioned shall and may be prosecuted and determined by bill of plaint or information in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer at *Edinburgh*, respectively, wherein no essoign, protection, privilege, wager of law, or more than one imparlance shall be allowed; and one moiety of the said penalties and forfeitures shall be to the use of his Majesty, and the other to such officer or officers of the customs, as shall sue or prosecute for the same.

CAP. C.

*An act to empower the commissioners and governors of the royal hospital for seamen at Greenwich, in the county of Kent, to make certain allowances to old, infirm, or wounded or disabled officers in*

*in the royal navy, and to provide a fund for the payment of such allowances, and for the increase of pensions to disabled seamen and marines.—[July 16, 1806.]*

3 G. 3. c. 16.

**W**HEREAS an act was passed in the third year of the reign of his present Majesty, intituled, An act to empower the commissioners or governors of the royal hospital for seamen at Greenwich, after defraying the necessary expences thereof, to provide for such seamen worn out and become decrepid in the service of their country, who shall not be provided for within the said hospital, and to enable them to receive such pensions, as shall be granted them by the said commissioners or governors, in the most easy and convenient manner, and for preventing frauds and abuses attending the same: and whereas it is expedient that the commissioners and governors of the said royal hospital should be empowered to grant certain allowances to old, infirm, or wounded, or disabled captains, commanders, and lieutenants of his Majesty's navy, and that funds should be provided for enabling the said commissioners and governors to defray the additional charge which will be occasioned by such extension of the provisions of the said acts, and also for the purpose of enabling the said commissioners and governors to increase the pensions to disabled seamen and marines not provided for within the said hospital; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That it shall be lawful for the commissioners and governors of the royal hospital for seamen at Greenwich in the county of Kent, and they are hereby empowered, after defraying the necessary expences of the said hospital, as well by and out of the estates, rents, revenues, or other monies belonging to the said hospital, as out of the funds hereinafter provided for that purpose, to grant allowances to such captains, commanders, and lieutenants of his Majesty's navy as are old, infirm, or wounded, or disabled, and who shall not be provided for in the said hospital; and such allowances shall be in addition to any half-pay receivable by such captains, commanders, and lieutenants, and shall and may be received by them respectively, together with and in addition to such half-pay, any thing in any act or law contained to the contrary notwithstanding: provided always; that no allowance to be made to any captain, commander, or lieutenant, pursuant to the directions of this act, shall in any case exceed a sum which, when added to the half-pay of such officer, shall amount to three-fourths of the salary paid to such officers of similar rank, resident within and upon the establishment of the said royal hospital.

II. *And for the providing an additional fund, and thereby enabling the said commissioners and governors to carry into execution the purposes of this act,* be it further enacted, That, from and after the passing of this act, all and every prize-agent and prize-agents, appointed

Commissioners of Greenwich hospital empowered to grant certain allowances to old, infirm, or disabled officers, not provided for in the hospital, in addition to their half-pay.

Prize-agents to retain for the use of

appointed or to be appointed in pursuance of an act, passed in the last session of parliament, intituled, *An act for the encouragement of seamen, and for the better and more effectually manning his Majesty's navy during the present war*, or of any other prize-act hereafter to be passed, shall, from and out of the net proceeds of all prizes which, after the passing of this act, shall be taken during the present war by any ship or vessel of war in his Majesty's pay, retain for the use of the said royal hospital, and shall, within ten days next after the distribution of the proceeds of every such prize for which he or they shall have been or shall be appointed agent or agents as aforesaid shall have been notified in the manner directed by the said last mentioned act, or any other prize-act hereafter to be passed, pay over to the treasurer of the said royal hospital, or his deputy, or to any person to be appointed by such treasurer by writing under his hand and seal, to receive the same for the use of the said royal hospital, the sum of one pound thirteen shillings and four-pence *per centum* on the net proceeds of every such prize, any thing in any act or acts of parliament or proclamation to the contrary notwithstanding; and such payment, and the receipt of the said treasurer, or his deputy, or such person so to be appointed as aforesaid, shall be a sufficient discharge to such agent or agents for the same, in his or their accounts with all persons entitled to any such proceeds.

Greenwich hospital  
1l. 13s. 4d.  
per cent. on  
the proceeds  
of prizes.  
45 G. 3. c. 72.

III. And be it further enacted, That the receiver of the droits of admiralty for the time being, shall, and he is hereby authorised and required, as soon after the net proceeds arising from any such droits shall from time to time have been ascertained after the passing of this act, and after the expiration of the period within which any appeal can be lodged against any adjudication in relation to such droits, as the same can be done, deliver in an account thereof and pay over to the said treasurer, or his deputy, or such other person or persons as the treasurer shall by any writing under his hand and seal, authorise and appoint to receive the same, one pound thirteen shillings and four-pence *per centum* upon the amount of such net proceeds, for the use of the said hospital.

A like per centage on the amount of the droits of admiralty, to be retained;

IV. And be it further enacted, That from and after the passing of this act, all and every agent and agents for bounty-money shall, in like manner, from and out of the net proceeds of all bounty-bills which shall be made out pursuant to the directions of the said act of the forty-fifth year of his present Majesty's reign, or of any other prize-act hereafter to be passed for or in respect of any ship or vessel which, from and after the passing of this act, shall be taken during the present war, and which shall have been received by any such agent or agents, retain for the use of the said royal hospital, and shall, within ten days next after the receipt of the same respectively, pay over to the said treasurer, or his deputy, or such person so to be appointed as aforesaid, for the use of the said royal hospital, the sum of one pound thirteen shillings and four-pence *per centum*

As also on the amount of bounty-money.

centum upon the amount of the net proceeds of every such bounty-bill, any thing in any act or acts, or proclamation or proclamations, to the contrary notwithstanding; and every such payment, and the receipt of the said treasurer, or his deputy, or such person so to be appointed as aforesaid, shall be a sufficient discharge to such agent or agents for the same, in his or their accounts with all persons entitled to any share in any such proceeds.

Extending  
the provisions  
of former acts  
to this act.

V. And be it further enacted, That all captains, commanders, and lieutenants of his Majesty's navy, who shall be allowed any pensions under this act, shall be deemed, construed, and taken to be out-pensioners of *Greenwich* hospital, within the provisions of the said recited act of the third year aforesaid; and all the clauses, provisions, rules, regulations, powers, pains, as well of death as otherwise, and all penalties, forfeitures, matters, and things contained in the said recited act of the third year aforesaid, so far as the same are applicable, shall be applied and put in force for the purposes of this act, and for carrying the same into execution, and as to all captains, commanders, and lieutenants of his Majesty's navy, and all matters and things relating to all pensions receivable by them, in as full and ample a manner as if the same were herein severally and separately re-enacted and made part of this act, and the said recited act and this act shall be construed together as one act.

### CAP. CI.

*An act for improving the funds of the chest at Greenwich, and amending an act passed in the forty-third year of his present Majesty, relating to the said chest.—[July 16, 1806.]*

43 G. 3. c. 119.

**W**HEREAS *an act passed in the forty-third year of the reign of his present Majesty, intituled, An act for improving the funds of the chest at Chatham, and for transferring the administration of the same to Greenwich hospital, and for ameliorating the condition of the pensioners on the said funds; and whereas it is expedient that further provision should be made for improving the funds of the said chest, and for the more effectually carrying into execution the purposes of the said act, and for enabling the supervisors of the said chest to make further provision for, and to extend and increase allowances to persons maimed or hurt, or otherwise disabled in the service of their country; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the passing of this act, all and every prize-agent and prize-agents appointed or to be appointed in pursuance of an act passed in the last session of parliament, intituled, An act for the encouragement of seamen, and for the better and more effectually manning his Majesty's navy during the present war, or in pursuance of any other prize-act hereafter to be passed, shall, from and out of the net proceeds of*

Prize-agents  
shall retain  
3l. 6s. 8d.  
per centum  
out of the  
net proceeds  
of prizes for  
the use of  
*Greenwich*  
chest.



of all prizes which, after the passing of this act, shall be taken during the present war, by any ship or vessel of war in his Majesty's pay, retain for the use of the said chest at *Greenwich*, and shall, within ten days next after the distribution of the proceeds of every such prize for which he or they shall have been or shall be appointed agent or agents as aforesaid, shall have been notified in the manner directed by the said last mentioned act, or any other prize-act hereafter to be passed, pay over to the accountant of the said chest, or to such other person or persons as the said supervisors shall from time to time, by writing under their common seal, authorise and appoint to receive the same, for the use of the said chest, the sum of three pounds six shillings and eight-pence *per centum* on the net proceeds of every such prize, any thing in any act or acts, or proclamation or proclamations to the contrary notwithstanding; and the payment of such money, and the receipt of such accountant, or such other person or persons so to be appointed as aforesaid, shall be a good and sufficient discharge for the same to such agent or agents, in his or their accounts with all persons entitled to any share of any such proceeds.

II. And be it further enacted, That the receiver of the droits of admiralty for the time being shall, and he is hereby authorised and required as soon after the net proceeds arising from any such droits shall from time to time have been ascertained after the passing of this act, and after the expiration of the period within which any appeal can be lodged against any adjudication in relation to such droits as the same can be done, deliver in an account thereof and pay over to the said accountant, or to such other person or persons as the said supervisors shall by their common seal authorise and appoint to receive the same, three pounds six shillings and eight-pence *per centum* upon the amount of such net proceeds, for the use of the said chest.

Receiver to retain a like per centage out of the droits of admiralty.

III. And be it further enacted, That from and after the passing of this act, all and every agent and agents for bounty-money shall in like manner, from and out of the net proceeds of all bounty-bills which shall be made out pursuant to the directions of the said act of the forty-fifth year of his present Majesty's reign, or of any other prize-act hereafter to be passed, in respect of any ship or vessel, which from and after the passing of this act, shall be taken during the present war, and which shall have been received by any such agent or agents, retain for the use of the said chest, and shall, within ten days next after the receipt of the same respectively, pay over to the said accountant, or to such other person or persons as the said supervisors shall by their common seal authorise and appoint to receive the same, for the use of the said chest, the sum of three pounds six shillings and eight-pence *per centum* upon the amount of the net proceeds of every such bounty-bill, any thing in any act or acts, or proclamation or proclamations to the contrary notwithstanding; and every such payment, and the receipt of the said accountant, or such person or persons so to be

Agents to retain the same out of bounty-bills.

be appointed as aforesaid, shall be a good discharge to such agent or agents for the same, in his or their accounts with all persons entitled to any share in such bounty-bill.

Receipt of accountant to be a good discharge to a purchaser.

IV. And be it further enacted, That upon the sale of any messuages, lands, tenements, or hereditaments under the provisions of the said recited act, now made or at any time hereafter to be made, the receipt of the accountant of the said chest for the time being, for the purchase-money to be paid for the same, shall be a good, valid, and sufficient discharge to the persons, bodies politic or corporate, purchasing such messuages, lands, tenements, or hereditaments respectively, for so much money as in such receipt shall be acknowledged to have been received, to all intents and purposes; and such purchaser or purchasers shall not be bound to see to the subsequent investment of the said purchase-monies under the said act.

Future vacancies of directors to be filled up by supervisors.

V. And be it further enacted, That from and after the passing of this act, all vacancies which shall thereafter happen among the directors of the said chest, by death, resignation, or removal, shall be filled up by the supervisors of the said chest, out of such officers as are in the said recited act described, and not by the remaining directors: and it shall be lawful for the said supervisors, and they are hereby authorised and empowered to increase or alter the salaries of the said directors to such extent and in such manner as they the said supervisors shall from time to time think reasonable and proper; any thing in the said act to the contrary notwithstanding.

Supervisors may appoint clerks, &c. with proper salaries.

VI. And be it further enacted, That from and after the passing of this act, it shall be lawful for the supervisors of the said chest, and they are hereby authorised and required from time to time, as the same may be necessary, to appoint such accountants, clerks, surgeons, assistants, messengers, and other officers and servants, as shall appear to them from time to time to be necessary, and with such salaries as such supervisors shall think fit and adequate to their respective situations, and from time to time to remove any such accountants, clerks, surgeons, assistants, messengers, and other officers and servants, and appoint any others in their stead, and also to supply all vacancies which may arise therein; any thing in the said recited act to the contrary notwithstanding.

Statements and accounts to be laid annually before parliament.

VII. And be it further enacted, That a statement of all appointments which shall be made by the said supervisors, pursuant to the powers vested in them by this act, and also an account of the funds, receipt, and expenditure of the said chest, shall be annually laid before both houses of parliament.

Directors may alter form of bills, and directing by whom they shall be signed.

VIII. And be it further enacted, That from and after the passing of this act, it shall be lawful for the directors of the said chest, or the major part of them, to order and direct that the bills for the payment of pensions out of the said chest, shall be made out in such form as to such directors may from time to time appear to be most convenient and proper; and all such bills shall be signed by the accountant of the said chest, or in his absence from sickness or otherwise, by his chief clerk, and not

not by the said directors, as in the said act mentioned; and such bills shall be attested or countersigned by the clerk making entry of the said bills; any thing in the said act contained to the contrary notwithstanding.

IX. And be it further enacted, That every receiver-general of land-tax, collector of customs or excise, or clerk of the cheque, examining any duplicate or certificate under the said act, shall also inquire on the oath of the party, whether the chest-pensioner delivering the same, is likewise an out-pensioner of the royal hospital for seamen at *Greenwich*, and to satisfy himself that such chest-pensioner is not also an out-pensioner of the said royal hospital, before he shall pay any bill under the said act and this act.

Receiver-general, on examination of certificate, to inquire whether the pensioner is also a pensioner of *Greenwich* hospital.

## CAP. CII.

*An act for repealing the duties of excise on stills used for distilling or rectifying low wines or spirits for consumption in Scotland; on worts or wash made for extracting spirits; and on spirits made for consumption in Scotland; and for granting and securing other duties in lieu thereof; and for better securing the duties on foreign spirits and on malt.*—[July 16, 1806.]

Most gracious Sovereign,

**WHEREAS** by an act passed in the forty-third year of the reign of his present Majesty, intituled, An act to repeal the duties of excise payable in *Great Britain*, and to grant other duties in lieu thereof, certain duties of excise are payable for or in respect of stills used in *Scotland*, for distilling low wines or spirits for the consumption of *Scotland*, and for rectifying, compounding, or mixing spirits; and also certain other duties for or in respect of worts or wash brewed or made in *Scotland*, for extracting spirits for consumption in *Scotland*; and for or in respect of spirits distilled or made in *Scotland*, for the consumption of *Scotland*: and whereas by another act, passed in the forty-third year of the reign of his present Majesty, intituled, An act granting to his Majesty, until twelve months after the ratification of the definitive treaty of peace, certain additional duties of excise in *Great Britain*; certain other duties for and in respect of such stills, worts, and wash, and spirits as aforesaid, are granted and made payable, until twelve months after the ratification of the definitive treaty of peace: and whereas it is expedient to repeal the said duties, and to impose other duties in lieu thereof; may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the tenth day of *August* one thousand eight hundred and six, all and singular the said duties shall cease and determine, and be no longer payable or paid, save and except in all cases relating to the recovering

3 G. 3. c. 69.

43 G. 3. c. 81.

The duties imposed by 43 G. 3. c. 69. and those by 43 G. 3. c. 81. or to cease.

or paying any arrears thereof respectively, which may at any time remain unpaid, or to any fine, penalty, or forfeiture, fines, penalties, or forfeitures relating thereto respectively, which shall have been incurred at any time before or on the said tenth day of *August*.

In lieu thereof certain duties imposed on licences and other things to be mentioned in schedules.

II. And be it further enacted, That from and after the said tenth day of *August*, in lieu and in stead of the duties by this act repealed, there shall be raised, levied, collected, and paid unto his Majesty, his heirs and successors, on licences, and on the several other articles and things mentioned and described in the schedules marked (A.) and (B.) hereunto annexed, the several sums of money and duties of excise, as they are respectively inserted, described, and set forth in the said schedules marked (A.) and (B.)

Duties to be under the commission-ers of excise.

III. And be it further enacted, That the several and repetitive duties by this act imposed, shall be under the management of the commissioners of excise in *Scotland*, and shall (except as is hereinafter excepted, or otherwise directed or provided) be raised, collected, recovered, secured, and paid by such persons, at such times, and in such manner, and by such ways and means, and under such management, and under and subject to such rules, regulations, conditions, penalties, and forfeitures, and with such powers of adjudging and mitigating penalties and forfeitures, and with and subject to such powers, and to the like rules and directions, and by such methods, and in such manner and form, (except as aforesaid) as by several acts made in the twenty-eighth, thirty-third, thirty-fifth, thirty-seventh, thirty-ninth, and fortieth, and forty-fifth years of the reign of his present Majesty, for the regulation of distilleries in *Scotland*, or by any other act or acts of parliament now in force concerning the several matters and things respectively, for or in respect whereof any duty is by this act imposed, is directed or prescribed; and that all the provisions, penalties, forfeitures, powers, authorities, rules, and directions mentioned and contained in the said acts respectively (except as aforesaid,) shall be practised and put in execution for the raising, receiving, levying, recovering, securing, or paying the several and respective duties by this act imposed, in manner in the said acts directed, as fully and effectually, to all intents and purposes, as if the same were particularly repeated and enacted in this act.

Licences to make spirits in the lowlands of *Scotland* to be the same as under 39 & 40 G. 3. with certain exceptions.

IV. And be it further enacted, That all licences to make, distil, rectify, or compound spirits in the lowlands of *Scotland*, shall be granted in the manner and form directed by an act of the thirty-ninth and fortieth years of the reign of his present Majesty, intituled, *An act for repealing the duties of excise on distilleries in Scotland, and on the exportation of British-made spirits from England to Scotland, and for granting other duties in lieu thereof, and for altering, amending, and continuing certain acts of parliament for the regulation of distilleries in Scotland*; save and except that every such licence shall commence and take effect from the first day of *October* in each year, and shall be and remain

remain in force and effect for one year only from the said first day of *October* in each year, and that no such licence shall be granted, save and except between the said first day of *October* and the first day of *November* in each year: provided always, that it shall and may be lawful to and for any licensed distiller in the lowlands of *Scotland* to deliver up to the commissioners of excise, or to the proper supervisor or surveyor of the district, his or their licence to be vacated on the terms and conditions, and at the time and in the manner directed by the said act of the thirty-ninth and fortieth years of the reign of his present Majesty; any thing in this or any other act in anywise to the contrary notwithstanding.

V. And be it further enacted, That all licences to make or distil spirits in the highlands of *Scotland*, shall be granted under the hands and seals of the collector and supervisor of excise of the collection and district within which the same shall authorise the distiller or distillers to whom the same shall be granted, to make or distil spirits; and every such licence shall commence, take effect, and be in force from the first day of *October* in each year, and shall remain in full force and effect for one year, and no longer.

VI. And be it further enacted, That no licence shall be granted for distilling spirits in *Scotland*, until the person applying for the same shall have paid up the whole of the duty charged on every former licence granted to such distiller, and also the whole of the duty charged on all worts or wash made, brewed, or received, and on spirits distilled by him by virtue of such licence.

VII. And be it further enacted, That when and so soon as any distiller in the highlands of *Scotland* shall have brewed, made, or received, and distilled into spirits a quantity of wort or wash, sufficient to produce seventy-five gallons of spirits, at the strength of one to ten over hydrometer-proof, for each and every gallon of the full content or capacity of the still or stills specified or mentioned in the licence granted to such distiller or maker of spirits in the said highlands, computing ten gallons of such spirits, of the strength aforesaid, for every one hundred gallons of such wort or wash, then and in every such case the licence of such distiller shall cease and determine, and be no longer in force: provided always nevertheless, that such distiller or maker of spirits in the highlands of *Scotland* shall be at liberty to take out a new or fresh licence, to be granted in the manner and on the terms and conditions of the first licence, save and except that the same shall in no case be granted for a longer term than to the first day of *October* then next ensuing; and such further licence shall also cease and determine when and so soon as such quantity of worts or wash as aforesaid shall have been made, brewed, or received, and distilled into spirits; and at the termination of every such licence within the year for which the first licence was granted, by the distiller having brewed, made, received, and distilled into spirits such quantity of worts or wash as aforesaid, the distiller or maker thereof shall be at liberty to renew and take

Licences to make spirits in the highlands, to be granted by the collector and supervisor of the district, and shall be in force for a year.

No licence to be granted until the person applying for it shall have paid the duty for every former licence.

When any distiller in the highlands has brewed a quantity of wort or wash, sufficient to produce 75 gallons of spirit, the licence to cease.

Allowing distiller to take out a new licence upon the same terms as the first, with certain exceptions.

take out a fresh licence: provided also, that no licence shall be granted for distilling spirits in the highlands of *Scotland*, save and except to such person or persons, and for such distillery to and for which a licence shall have been taken out between the first of *October* and the first day of *November* in each year, to commence and take effect from the first day of *October* in each year.

Licences to be granted to regular-entered distillers in the highlands, in the present year, on paying the duties.

VIII. Provided also, and be it further enacted, That it shall be lawful to grant a licence to any regular-entered distiller or distillers in the highlands of *Scotland*, who shall apply for the same, to make or distil spirits in the said highlands, between the tenth day of *August* and the first day of *October* in the present year, subject to the payment of the duty by this act imposed on highland licences, and subject also to the payment of the several duties by this act imposed on worts, wash, and spirits, and to the several rules, regulations, and restrictions provided by this act, in relation to the making or distilling spirits in the highlands of *Scotland*: provided nevertheless, that no such licence to be granted for making or distilling spirits, between the tenth day of *August* and the first day of *October* in the present year, shall authorise or allow any distiller or distillers to make or distil a greater quantity of spirits, at the strength aforesaid, than shall be equal to seventy-five gallons of such spirits for each and every gallon of the content or capacity of the still or stills specified or mentioned in such licence, nor to brew, make, or receive into his custody a greater quantity of wash than shall be sufficient to extract such quantity of spirits as aforesaid, computing ten gallons of such spirits for every one hundred gallons of the wort or wash brewed, made, or received as aforesaid.

For estimating the quantity of spirits made, by which the termination of the licence is to be regulated.

New licence to be taken out for any surplus spirits.

IX. And be it further enacted, That the quantity of spirits made or distilled, or the quantity of wort or wash brewed, made, or received, by which the termination of the licence granted to any distiller in the highlands of *Scotland* shall be regulated, shall be reckoned from the quantity which shall be first produced, until the full quantity of either shall be made; and if any surplus spirits shall be made or distilled beyond the quantity for which the licence shall have been granted, without taking out a new or fresh licence, or if any surplus wort or wash shall be remaining after such quantity of spirits as aforesaid shall have been made or distilled, then and in every such case the distiller or distillers by whom such surplus spirits shall be made or distilled, or in whose custody or possession such surplus wort or wash shall remain or be discovered, shall immediately take out and pay the duty for a new and fresh licence, or in default thereof shall forfeit five hundred pounds, together with all such surplus spirits, wort, and wash whatever, which shall and may be seized by any officer or officers of excise.

No still to be erected in the highlands of which the cubical capacity shall

X. And be it further enacted, That no distiller in the highlands of *Scotland* shall be permitted to erect, set up, or use any still, the cubical content or capacity of which, including the head and every part thereof, and of any horn, pipe, tube, or other apparatus, under whatever name or denomination the same may be

be called or known, as high as the steam can ascend, and until the top of the head shall turn downwards, so as to form an angle of forty-five degrees, shall exceed forty, or be less than twenty gallons, on pain of forfeiting one hundred pounds.

XI. And be it further enacted, That every distiller in *Scotland* shall be charged with, and shall pay the duties by this act respectively imposed for all wort and wash brewed or made, or received by any such distiller, without any allowance for waste, leakage, dregs, sediment, or bottoms whatever.

XII. And be it further enacted, That every distiller in the lowlands of *Scotland* shall be charged with and pay the full duties by this act imposed on spirits made or distilled in the lowlands of *Scotland*, at and after the rate of sixteen gallons and a half for every one hundred gallons of wort or wash made, brewed, or received by any such distiller; and every such distiller shall have credit and be allowed permits for sixteen gallons and a half of spirits, at the strength of one to ten over hydrometer-proof, for every one hundred gallons of wort or wash as aforesaid, brewed, made, or received, and actually distilled into spirits by such maker or distiller.

XIII. And be it further enacted, That if any distiller in the lowlands of *Scotland* shall extract, make, distil, or produce any quantity of spirits exceeding the proportion of sixteen gallons and a half for every one hundred gallons of such wort or wash as aforesaid, every such distiller shall pay duty for all such spirits exceeding the proportion aforesaid, at and after the rate of two shillings for every gallon of such excess, computed at the strength of one to ten over hydrometer-proof, over and above all other duties on the licence, or worts, wash, or spirits whatsoever.

XIV. And be it further enacted, That when and so soon as any distiller in the lowlands of *Scotland* shall have brewed, made, or received, and distilled into spirits a quantity of worts or wash sufficient to produce two thousand and twenty-five gallons of spirits, of the strength of one to ten over hydrometer-proof, for each and every gallon of the full content or capacity of the still or stills specified or mentioned in the licence granted to such distiller or maker of spirits in the said lowlands, computing sixteen gallons and a half of such spirits, of the strength aforesaid, for every one hundred gallons of such worts and wash; then and in every such case, the licence of such distiller shall cease and determine, and be no longer in force; any thing in this or any other acts of parliament to the contrary notwithstanding.

XV. And be it further enacted, That in all cases whatsoever in which any distiller in the lowlands of *Scotland* is or shall be required by any law or laws of excise now in force, to make oath to any account or return whatever, such account or return shall at the same time be verified on oath by the brewer or chief workman of such distiller, which oaths shall be administered by any collector or supervisor of excise; and if any such distiller, any collector or supervisor of excise, shall refuse to be sworn, or shall refuse to verify the same, the licence of such distiller shall cease, and the same shall be void.

brewer or chief workman.

brewer, or chief workman shall neglect or refuse to make out and verify such account or return on oath, he or they shall forfeit, for any such neglect or refusal, the sum of two hundred pounds.

Distillers in the highlands to be charged with the duty on spirits in the manner herein mentioned.

XVI. And be it further enacted, That every distiller in the highlands of *Scotland* shall be charged with and pay the full duties by this act imposed on spirits made or distilled in the highlands of *Scotland*, at and after the rate of ten gallons for every one hundred gallons of wort or wash so made, brewed, or received by any such distiller, and every such distiller shall have credit, and be allowed permits for ten gallons of spirits, at the strength of one to ten over hydrometer-proof, for every one hundred gallons of wort or wash as aforesaid, brewed, made, or received, and actually distilled into spirits, by such maker or distiller.

Distillers in the highlands of *Scotland* extracting more than the proportion of 10 gallons of spirits, to pay duty thereon.

XVII. And be it further enacted, That if any distiller in the highlands of *Scotland* shall extract, make, distil, or produce any quantity of spirits exceeding the proportion of ten gallons for every one hundred gallons of such wort or wash as aforesaid, every such distiller shall pay duty for all such spirits, exceeding the proportion aforesaid, at and after the rate of two shillings for every gallon of such excess, computed at the strength of one to ten over hydrometer-proof, over and above all other duties on the licence, or worts, wash, or spirits whatsoever.

The excess of spirits, chargeable with extra rate, how to be reckoned.

XVIII. And be it further enacted, That all excess of spirits, chargeable by this act at the rate of two shillings per gallon, shall be reckoned upon the full quantity of spirits actually made or distilled, at the strength of one to ten over hydrometer-proof, under each and every particular licence, to be balanced at the termination of such licence; any thing in this act contained to the contrary notwithstanding.

Distillers in the highlands to make out an account of the quantity of malt and grain used, and of spirits distilled,

XIX. And be it further enacted, That every distiller in the highlands of *Scotland* shall once in every six weeks make out an account of the quantity of malted and unmalted corn or grain used or employed by him or her in the making or brewing of wort or wash for distillation, within the six weeks immediately preceding, and also the quantity of wort or wash brewed or made, and the quantity of spirits, at the strength of one to ten over hydrometer-proof, distilled or extracted within the same period; and every such distiller, and also his chief brewer or workman, shall make oath to the truth of such account, before the proper collector or supervisor of excise, which oath such collector or supervisor is hereby authorised to administer; and if any distiller, or his chief brewer or workman, shall neglect or refuse to make oath as aforesaid, he shall for every such offence, forfeit and lose the sum of two hundred pounds.

Distillers in the highlands or brewer or chief workman making false entries on oath, shall forfeit 200*l*.

XX. And be it further enacted, That if any distiller in *Scotland*, or the brewer or chief workman of such distiller, shall make or give in a false or untrue entry or return on oath of the quantity of malt and unmalted grain used by him or her in the making or brewing of wort or wash for distillation, or of the quantity of wort or wash brewed or made, or of the quantity of spirits, computed at the strength of one to ten over hydrometer-proof,



proof, distilled or extracted by him or her, such distiller, and his or her brewer or chief workman, shall, for every such offence, forfeit and lose the sum of two hundred pounds.

XXI. And be it further enacted, That within six weeks after such accounts on oath as aforesaid have or ought to have been delivered, every such distiller in the highlands of *Scotland* shall pay down the duty for all such wort, wash, and spirits so brewed, made, or distilled as aforesaid, on pain of forfeiting, for every neglect or refusal so to do, double the amount of the said duties.

Duties to be paid within a limited time after delivering such account.

XXII. And be it further enacted, That every distiller of spirits for the consumption of *Scotland* shall, before he begins to use any batch, square tun, or other vessel or utensil for fermenting wort or wash for the purpose of distillation, give notice thereof in writing to the proper officer of excise, and shall permit such officer to gauge and ascertain the true content thereof; and every such distiller shall moreover mark with a legible mark the number of each and every vessel or utensil used by him for fermenting wort or wash, beginning with number one, and so on progressively; and if any distiller shall make use of any such vessel or utensil for fermenting wort or wash, before giving such notice thereof in writing as aforesaid, or before the proper officer shall have gauged the same, or before the same shall be so numbered as aforesaid, every such distiller so offending shall, for every such offence, forfeit the sum of fifty pounds.

Distillers of spirits to give notice before beginning to work.

XXIII. And be it further enacted, That every distiller of spirits for consumption in *Scotland*, shall, as soon as the wort or wash shall be let down into any vessel or utensil used for fermenting the same; and the wort or wash shall be prepared or set for fermentation, make out a declaration thereof in writing, specifying the number or numbers of the vessel or utensil in which such wort or wash shall be so prepared or set for fermentation, and the exact dry or wet inches of the vessel or utensil in which such wort or wash shall be so set or prepared; and shall deliver such declaration to the first officer or officers of excise who shall visit the distillery for the purpose of surveying the same, after the wort or wash shall be so set for fermentation as aforesaid, on pain of forfeiting, for every neglect or refusal to deliver such declaration, the sum of fifty pounds.

Distiller, as soon as the wort is let down into any vessel for fermentation, shall make a declaration thereof, specifying the number of the vessel, and deliver it to the officer of excise.

XXIV. And be it further enacted, That it shall not be lawful to or for any officer or officers of excise, under the rank of supervisor, or riding supervisor, to take a sample of any wort or wash brewed, made, or received by any distiller in the lowlands of *Scotland*, until the expiration of sixty hours after the same shall have been prepared or set for fermentation.

No officer of excise under rank of supervisor, or riding supervisor, to take a sample of the wort, till after it has been set for fermentation sixty hours.

XXV. And be it further enacted, That if upon taking an account of, or ascertaining the weight or gravity of the wort or wash in any particular batch, vessel, or utensil, used for fermenting wort or wash, by an instrument called a saccharometer, it shall appear that the wort or wash therein shall have increased in weight or gravity since the last preceding trial of the same, with the same instrument, to the extent of five degrees, as indicated

If on ascertaining the quantity of the wort by a saccharometer, it shall be found to have in-

creased in weight, and extra duty shall be charged.

on that instrument, the wort or wash in any and every such vessel or utensil shall be deemed and taken to have been fraudulently altered or changed; and the whole quantity of wort and wash in any and every such vessel or utensil shall be charged with duty at and after the rate of one shilling *per* gallon, over and above any other duty that may be chargeable, or may have been charged on any wort or wash in the same vessel or utensil; and the sum so charged shall be payable and paid at the times and in the manner that the other duties by this act imposed, are required to be paid.

Commissioners of excise to provide saccharometers.

XXVI. And be it further enacted, That it shall and may be lawful to and for the commissioners of excise in *Scotland*, with the approbation of the lords commissioners of his Majesty's treasury, to provide a proper saccharometer to be used by the officers of excise, under the authority of this act, for ascertaining the weight or gravity of worts or wash to be employed in the distillation of spirits.

Penalty on distillers altering stills so as to hold a greater quantity than inserted in excise-books.

XXVII. And be it further enacted, That if any distiller in *Scotland* shall by any art or contrivance whatever make any alteration in any still, still-head, or other apparatus in any way connected with such still, by whatever name or denomination such apparatus may be called, whereby such still, including the head and other apparatus as aforesaid, shall be made to contain a greater quantity than shall have been ascertained and inserted in the licence granted to such distillers, and in the books of the excise-officers, as the true content of such still, including the head and other apparatus as aforesaid; then and in every such case, every person so offending shall, for every such offence, forfeit the sum of five hundred pounds.

What grain shall be used.

XXVIII. And be it further enacted, That no grain, or other commodity or material whatever, shall be employed or used for or in the making or brewing worts or wash for distilling or extracting spirits in the highlands of *Scotland*, save and except oats or barley, or beer or bigg, of the growth of the said highlands of *Scotland*, or malt made therefrom; and if any distiller in the highlands of *Scotland*, or the brewer or workman of any such distiller, shall employ or use for or in the making or brewing of worts or wash for distilling or extracting spirits in the highlands of *Scotland*, any grain, or other commodity or material, save and except oats or barley, or beer or bigg of the growth of the said highlands of *Scotland* exclusively, or malt made therefrom, he, she, or they shall for every such offence forfeit and lose the sum of two hundred pounds.

Distiller sending out spirits without a permit shall, besides all other penalties lose, his licence, and all spirits made in the still-house

XXIX. And be it further enacted, That if any distiller of spirits for the consumption of *Scotland* shall send out any quantity of spirits without sending therewith a true and lawful permit, or shall knowingly suffer any spirits to be sent out of his stock without a true and lawful permit to accompany the same, every such distiller, being convicted thereof in due form of law, shall, over and above all other penalties and forfeitures whatever, forfeit and lose the benefit of his licence; and all spirits

spirits made or distilled by any such person, or by any other person whatever, in the still-house or premises used by any such person, within one year after such conviction, shall be deemed and taken to be fraudulently made without licence or entry, and the person or persons making the same, shall be liable and subject to the penalties and forfeitures incurred by persons making or distilling spirits without licence or entry.

for a year after the conviction, shall be deemed to be made without licence.

XXX. And be it further enacted, That if any distiller or dealer in spirits or other person in *Scotland*, entered or not entered, shall sell or send out, or shall knowingly suffer to be sent out of his or her stock, custody, or possession, or shall receive, or knowingly suffer to be received into his or her stock, custody, or possession, or suffer any other person, for his or her use or account, to receive at one time any foreign or *British* spirits exceeding the quantity of two gallons, without the same being accompanied with a true and lawful permit; or if any carrier, boatman, or other person in *Scotland*, shall knowingly carry, remove, or transport, or by means of his horse, cart, vessel, boat, or other conveyance, shall knowingly suffer to be carried, removed, or transported, or shall be aiding or assisting in carrying, removing, or transporting from any part of *Scotland* to another part thereof, any foreign or *British* spirits, at one time, exceeding the quantity of two gallons, without being accompanied with a true and lawful permit, every such distiller, dealer, carrier, boatman, or other person whatsoever, shall for each and every offence, forfeit and lose the sum of two hundred pounds, over and above every penalty and forfeiture to which he or she is or may be liable in or by virtue of this or of any other act or acts of parliament now in force, or which may be in force at the time of passing this act.

Distillers not to receive foreign or *British* spirits without permit, and for preventing persons from carrying the same.

XXXI. And be it further enacted, That when any suit or action shall be commenced, or information filed or exhibited against any person receiving such foreign or *British* spirits, unaccompanied with a true and lawful permit, for the recovery of any penalty or forfeiture in such case by this act imposed, it shall be sufficient for the defendant or defendants to prove that a lawful permit to accompany the removal of such spirits, was duly obtained by the party selling or sending out the same, and that there had been a corresponding decrease in the stock of the seller or sender out thereof, to answer the quantity of such spirits so sent out and removed, and upon such proof being made, such spirits shall be adjudged to have been legally received, and according to the true intent and meaning of this act; and provided always, that where the person receiving such spirits (he or she not being an entered distiller or dealer in spirits) shall, within ten days from the receipt thereof, send or deliver to the nearest officer of excise, the permit which actually accompanied the same, every such private person so delivering the permit as aforesaid, shall be held and deemed to have complied with the provisions of this act, in respect to the receiving of such spirits.

When suits are commenced, what proofs shall be given of the permit having been obtained.

XXXII. And

For seizing  
excess-spirits.

XXXII. And be it further enacted, That if on taking and casting the stock of any distiller or maker of spirits in *Scotland*, at the strength of one to ten over hydrometer-proof, any officer of excise shall find the quantity of spirits contained in such stock to exceed the quantity in such stock at the time of taking the last preceding account thereof by any officer or officers of excise, added to the quantity of spirits since charged by any such officer or officers, and also the quantity of spirits received by or with any legal permit or permits, and after making the proper deduction or allowance for the quantity of spirits for which permits shall have been since granted to such distiller or maker; then and in every such case, such excess shall be deemed and taken to have been fraudulently made, and shall be forfeited and lost, and a quantity equal to the quantity so found in excess, shall and may be seized and taken by any officer of excise from and out of any part of such stock, and the person or persons in whose stock such excess shall be found, shall also forfeit and lose the sum of two hundred pounds.

Punishing  
persons in  
whose pre-  
mises private  
distilleries  
shall be car-  
ried on.

XXXIII. *And whereas persons who are immediately concerned in the making of spirits privately, or are connected with others employed in such unlawful practices, frequently escape punishment, either on account of their poverty, or because no direct proof can be adduced that they were actually employed or connected with others in such private distillation, although it may be evident that such private distillation could not be carried on without their knowledge and consent;* for remedy whereof be it enacted, That in every case where sufficient proof shall not be adduced to convict the party of having been actually employed or concerned in such private distillation, it shall be lawful to offer proof, and for the court before whom the case shall be heard to receive proof, that the private distillery was carried on in some part of the house, out-houses, yards, gardens, or premises belonging to or in the occupation of the party accused, and that from the situation of the place, or other circumstances, such private distillation was, or must have been carried on with the knowledge and privity of the party accused, and in such case to fine the party in any sum not exceeding one hundred pounds, nor less than twenty pounds; and in case the fine be not immediately paid, to commit the party to the jail or prison of the county, for any time not exceeding six months, unless the fine be sooner paid.

For removing  
spirits from  
private distil-  
leries.

XXXIV. *And whereas when the officers of excise have discovered private or unlawful distilleries, it has often been found impossible or difficult to remove the spirits, materials, and utensils to a place of safety;* for remedy whereof be it enacted, That when any officer or officers of excise shall find or discover any unlawful distillery in any part of *Scotland*, it shall and may be lawful to and for such officer or officers, at his or their discretion, immediately upon the discovery of such private or unlawful distillery, and the seizure of any spirits or materials, implements or utensils for distillation, effectually to spill, break up, and destroy the same; any thing in this, or any other  
act

act or acts of parliament in anywise to the contrary notwithstanding.

XXXV. And be it further enacted, That it shall and may be lawful to and for any officer or officers of his Majesty's customs, and he and they are hereby authorised and required to search for private and unlawful distilleries in any part of *Scotland*, and to seize all private and unlawful stills, implements, utensils, and materials for unlawful distillation, together with all spirits which any such officer or officers shall discover to have been unlawfully distilled or made, in like manner as any officer or officers of excise is or are authorised or empowered to do by any law or laws made or to be made; and such officer or officers of the customs shall be entitled to the like rewards as are by law given to the officers of excise in such cases.

Enabling of-  
ficers to seize  
private and  
unlawful stills  
and utensils.

XXXVI. And be it further enacted, That no malt shall be removed, carried, or conveyed from any one place in the highlands of *Scotland* to any other place in the said highlands, or from any place without the said highlands to any place within the said highlands, unless accompanied with a true and lawful permit (according to such form as shall be provided by the commissioners of excise) from the proper officer of excise, on pain of forfeiting all such malt as shall be removed, carried, or conveyed without such permit, together with the package containing the same, and also the horses, cattle, carts, waggons, and other carriages, or boats or vessels employed in removing, carrying, and conveying the same; and the same may and shall be seized by any officer or officers of customs or excise.

No malt to be  
removed  
without per-  
mit.

XXXVII. And be it further enacted, That every maker of or dealer in malt shall, upon his request-note in writing to the proper officer of excise of the division within which such maker of or dealer in malt shall reside, be entitled to a permit to accompany any malt intended to be removed: provided always, that such request-note shall specify the name and place of abode of the person from and the person to whom the malt is to be sent, and also the name and place of abode of the person by whom the malt was made, and the quantity of the malt to be removed, and by what conveyance.

Dealers in  
malt entitled  
to a permit.

XXXVIII. And be it further enacted, That each and every officer of excise, who shall grant or issue any permit for the removal of any malt, shall specify therein the time for which such permit shall be in force, allowing a reasonable time for the removal thereof, according to the distance and mode of conveyance.

Duration of  
Permit.

XXXIX. And be it further enacted, That all such permits shall be delivered up to the proper officer of excise of the division within which the person shall reside to whom the malt shall be delivered, within ten days from the date thereof, on pain of forfeiting, for every neglect or refusal to deliver up such permit, the sum of forty shillings.

Permits to be  
delivered up  
to the officer  
of the division  
in which the  
person to  
whom the  
malt was sent,  
resides.

XL. And be it further enacted, That if any person shall forge or counterfeit any permit for the removal of malt, or fraudulently persons forg-

Punishing  
persons forg-

ing or altering permits.

dulently alter or erase any such permit, after the same shall have been granted by the proper officer 'of excise, every person so offending shall, for each and every such offence, forfeit and lose the sum of two hundred pounds.

Spirits seized in any island in the highlands to be sold in the island, or seized in the highlands to be sold there.

XLI. And be it further enacted, That all *British* spirits seized in any island within the highlands of *Scotland* shall, after condemnation, be sold in the island in which the same shall have been seized, for the consumption of such island only; and that all *British* spirits seized on the mainland in the said highlands of *Scotland* shall, after condemnation, be sold for the consumption of the highlands of *Scotland* only, and shall not be allowed or permitted to be removed or carried to any place within the lowlands of *Scotland*, on pain of being again forfeited, together with the casks and vessels containing the same, and also the horses, cattle, carts, waggons, or other carriages, or boats or vessels used or employed in removing the same; and the same shall and may be seized by any officer or officers of excise.

XLII. *And whereas by an act passed in the forty-fifth year of the reign of his present Majesty, intituled, An act for better regulating the distilling of spirits in England for exportation to Scotland, and in Scotland for exportation to England, for the better securing the duties payable thereon, and for altering the time of making entry and granting licences to distil spirits for Scotland, certain regulations are made with respect to the distances between the houses or places entered in England and in Scotland, for making or distilling of spirits for exportation from any one of the said parts of the United Kingdom to the other of them: and whereas the distances prescribed by the said act may be found inconvenient;* be it therefore enacted, That no person in the lowlands of *Scotland* shall make or distil, nor shall any distiller in the said lowlands keep any spirits for the consumption of *Scotland*, or for exportation to *England*, or to foreign parts, in any house, or place entered or not entered, within the distance of two hundred yards, measured in a straight line from any house or place which shall then be, or within one year immediately preceding shall have been entered or used by any distiller for making, distilling, or keeping spirits for any purpose whatsoever, on pain of forfeiting the sum of two hundred pounds; any thing in this or in any other act or acts of parliament, to the contrary in anywise notwithstanding.

Altering the distances prescribed by law to be between distilleries working for exportation.

Penalty on obstructing officers.

XLIII. And be it further enacted, That if any person or persons whatsoever shall molest, hinder, disturb, oppose, or impede any officer or officers in the due execution of the powers and authorities by this act granted, or any or either of them, every person so offending shall forfeit and lose the sum of two hundred pounds.

Recovery and application of penalties.

XLIV. And be it further enacted, That all fines, penalties, and forfeitures imposed by this act, shall be sued for, recovered, levied, or mitigated by such ways, means, and methods, as any fine, penalty, or forfeiture may be sued for, recovered, levied, or mitigated by any law or laws of excise, or by action of debt, bill,

bill, plaint, or information, in the court of exchequer in *Scotland*; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall inform, discover, or sue for the same.

XLV. And be it further enacted, That nothing in this act contained shall extend, or be deemed or construed to extend, to repeal or alter any act or acts of parliament in force immediately before the passing of this act, relating to making or distilling spirits in *Scotland*, or any of the clauses or provisoes therein, (save and except the duties respectively by this act expressly repealed, and save and except so far as any such act or acts, or the clauses, provisions, powers, or authorities therein contained or granted are repealed, revoked, altered, or contracted by this present act, or repugnant to any of the provisions herein contained,) but that all and singular the said former acts, and the several provisions, rules, regulations, powers, and authorities therein contained or granted, and the pains, penalties, and forfeitures incurred, or thereby imposed or provided for any breach or non-observance of the same, except as aforesaid, shall remain and continue in as full force and effect as if this act had not been made; any thing herein to the contrary in anywise notwithstanding.

Act not to repeal any former act, unless where their provisions are repugnant to this act.

XLVI. And be it further enacted, That all the monies arising from the duties by this act imposed, (save and except the monies arising by the duties as described, inserted, and set forth in the schedule hereunto annexed, marked (B), and save and except the necessary charge of raising and accounting for the said duties) shall from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, and shall be carried to and made part of the consolidated fund of *Great Britain*; and that at the end of every quarter of a year after the tenth day of *October* one thousand eight hundred and six, that is to say, on the fifth day of *January*, the fifth day of *April*, the fifth day of *July*, and the tenth day of *October* in every year, there shall be set apart at the said receipt, out of the monies arising by the duties by this act imposed as described, inserted, and set forth in the schedule hereunto annexed, marked (A), a sum of seventy-seven thousand five hundred and twenty pounds and fifteen shillings, being one-fourth part of the sum of three hundred and ten thousand and eighty-three pounds, the average yearly produce of three years ending the fifth day of *January* one thousand eight hundred and six, of the duties imposed by an act of the thirty-ninth and fortieth years of the reign of his present Majesty, intituled, *An act for repealing the duties of excise on distilleries in Scotland, and on the exportation of British-made spirits from England to Scotland, and for granting other duties in lieu thereof, and for altering, amending, and continuing certain acts of parliament for the regulation of distilleries in Scotland*, and by the said act of the forty-third year of his present Majesty's reign, which are repealed; and that after setting

For carrying certain of the duties to the consolidated fund, and for applying the same.

setting apart such quarterly sums as aforesaid, the remainder of the monies arising by the duties by this act granted as described, inserted, and set forth in the said schedule marked (A), shall be deemed an addition made to the revenue for the purpose of defraying the increased charge occasioned by any loan made, or stock created, or to be created by virtue of any act or acts passed or to be passed in this session of parliament; and that there shall be provided and kept in the office of the auditor of the said receipt of Exchequer a book or books, in which all the monies arising from such remainder, and which shall be paid into the said receipt as aforesaid, shall be entered separate and apart from all other monies paid or payable to his Majesty, his heirs and successors, upon any account whatever.

Directing accounts to be kept and annually laid before parliament.

XLVII. Provided always, and be it further enacted, That the commissioners of his Majesty's treasury now or for the time being, or any three or more of them, or the lord high-treasurer for the time being, shall, for the period of ten years from the commencement of this act, cause a separate and distinct account of the monies arising by the said last mentioned duties, after setting apart such quarterly sums as aforesaid, to be prepared and annually laid before parliament pursuant to an act passed in the forty-second year of the reign of his present Majesty, intituled, *An act for directing certain publick accounts to be laid annually before parliament, and for discontinuing certain other forms of account now in use.*

Duties described in schedule (B.) to be continued for a limited time, and to be paid into the Exchequer, and a separate account to be kept thereof.

XLVIII. And be it further enacted, That the duties by this act imposed, as described, inserted, and set forth in the schedule hereunto annexed, marked (B), shall be continued until twelve months after the ratification of the definitive treaty of peace, and (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's exchequer, distinctly and apart from all other branches of the publick revenues, and that there shall be provided and kept in the office of the auditor of the said receipt of Exchequer, a book or books, in which all the monies arising from the said duties, and paid into the said receipt as aforesaid, shall be entered separate and apart from all other monies paid or payable to his Majesty, his heirs and successors, upon any account whatever; and the said monies so paid into the said receipt shall, from time to time as the same shall be paid into the said receipt, be issued and applied to such services as shall then have been voted by the commons of the united kingdom of *Great Britain and Ireland* in this present session of parliament, for the service of the year one thousand eight hundred and six, or shall be voted by the said commons for the service of any subsequent year; and the commissioners of his Majesty's treasury now or for the time being, or any three or more of them, or the high-treasurer for the time being, are and is hereby authorised and empowered to issue and apply the same accordingly.

SCHEDULES



SCHEDULES to which this Act refers.

SCHEDULE (A.)

PERMANENT DUTIES.

DUTY.

£. s. d.

FOR every gallon, wine-measure, of all worts or wash brewed or made for extracting spirits in the lowlands of Scotland, for consumption in Scotland, from any malt, corn, grain, tilts, cyder, or perry, or other worts, wash, or liquor made or brewed from any sort of British materials, or any mixture therewith, or from foreign refused wines or foreign cyder, or wash prepared from foreign materials, or any mixture therewith -	0 0 3 $\frac{1}{2}$
For every gallon, English wine-measure, of all worts or wash brewed or made for extracting spirits in the highlands of Scotland, for consumption in the said highlands of Scotland only, from any malt, corn, grain, or tilts -	0 0 1
For every gallon, English wine-measure, of spirits of the strength of one to ten over hydrometer-proof, and so in proportion for any higher or lower degree of strength, which shall be made or distilled in the lowlands of Scotland, for consumption in Scotland, not exceeding the number of gallons of spirits limited and restricted to be distilled by or from each still, to be paid over and above the duty on the licence or content of the still, and the duty on the worts or wash from which such spirits may be made or distilled -	6 0 8
For every gallon, English wine-measure, of spirits of the strength of one to ten over hydrometer-proof, and so in proportion for any higher or lower degree of strength, which shall be made or distilled in the highlands of Scotland, for consumption in the said highlands of Scotland only, not exceeding the number of gallons of spirits limited and restricted to be distilled by or from each still, to be paid over and above the duty on the licence or content of the still, and the duty on the worts or wash from which such spirits may be made or distilled -	0 0 4
For every gallon, English wine-measure, of the cubical content or capacity of each and every still, including the head and every part thereof, and of any horn, pipe, tube, or other apparatus therewith connected, under whatever name or denomination the same	

## Schedule (A.)—PERMANENT DUTIES.

DUTY.

	£.	s.	d.
same may be called or known, as high as the steam can ascend, and until the top of the head shall turn downwards and form an angle of forty-five degrees, which shall be used or employed for any or either of the purposes hereinafter mentioned, a licence-duty to be paid; (that is to say),			
For the making or distilling of low wines or spirits in the low-lands of Scotland, for consumption in Scotland, from corn, grain, malt, tilts, cyder or perry, or other wash or liquor made or brewed from any sort of British materials, or any mixture therewith	108	0	0
For the making or distilling of low wines or spirits for consumption in Scotland, from melasses or sugar, or any mixture therewith	670	0	0
For the making or distilling of low wines or spirits for consumption in Scotland, from foreign refused wines or foreign cyder, or wash prepared from foreign materials, except melasses or sugar, or any mixture therewith	760	0	0
For the making or distilling of low wines or spirits in the highlands of Scotland, for consumption of the said highlands of Scotland only, from corn, grain, malt, or tilts	6	13	4
For the rectifying, compounding, or mixing of any kind of spirits or strong waters, in any part or place in Scotland	108	0	0

## SCHEDULE (B.)

DUTIES to continue until Twelve Months after the Ratification of the Definitive Treaty of Peace.

DUTY.

	£.	s.	d.
For every gallon, English wine-measure, of all worts or wash, brewed or made for extracting spirits in the lowlands of Scotland, for consumption in Scotland, from any malt, corn, grain, tilts, cyder, or perry, or other worts, wash, or liquor made or brewed from any sort of British materials, or any mixture therewith, or from foreign refused wines, or foreign cyder, or wash prepared from foreign materials, or any mixture therewith	0	0	1½
For every gallon, English wine-measure, of all worts or wash brewed or made for extracting spirits in the highlands of Scotland, for consumption in the said highlands of Scotland only, from any malt, corn, grain, tilts, cyder, or perry,			

DUTY.

	£.	s.	d.
perry, or other worts, wash, or liquor made or brewed from any sort of British materials, or any mixture therewith	0	0	0½
For every gallon, English wine-measure, of spirits of the strength of one, to ten over hydrometer-proof, and so in proportion for any higher or lower degree of strength, which shall be made or distilled in the lowlands of Scotland, not exceeding the number of gallons of spirits limited and restricted to be distilled by or from each still, to be paid over and above the duty on the licence for or content of the still; and the duty on the worts or wash from which such spirits may be made or distilled	0	0	4
For every gallon, English wine-measure, of spirits of the strength of one to ten over hydrometer-proof, and so in proportion for any higher or lower degree of strength, which shall be made or distilled in the highlands of Scotland, for consumption in the said highlands of Scotland only, not exceeding the number of gallons of spirits limited and restricted to be distilled by or from each still, to be paid over and above the duty on the licence for or content of the still, and the duty on the worts or wash from which such spirits may be made or distilled	0	0	2
For every gallon, English wine-measure, of the cubical content or capacity of each and every still, including the head and every part thereof, and of any horn, pipe, tube, or other apparatus therewith connected, under whatever name or denomination the same may be called or known, as high as the steam can ascend, and until the top of the head shall turn downwards, and form an angle of forty-five degrees, which shall be used or employed for any or either of the purposes hereinafter mentioned, a licence-duty to be paid, (that is to say);			
For the making or distilling of low wines or spirits in the lowlands of Scotland, for consumption in Scotland, from corn, grain, malt, tilts, cyder, and perry, or other wash or liquor made or brewed from any sort of British materials, or any mixture therewith	54	0	0
For the making or distilling of low wines or spirits for consumption in Scotland, from melasses or sugar, or any mixture therewith, in any part or place in Scotland	335	0	0
For the making or distilling of low wines or spirits for			

	DUTY.		
	£	s.	d.
for consumption in Scotland, from foreign re- fused wines, or foreign cyder, or wash prepared from foreign materials, except melasses and sugar, or any mixture therewith, in any part or place in Scotland - - - - -	380	0	0
For the making or distilling of low-wines or spirits in the highlands of Scotland, for consumption of the said highlands of Scotland, from corn, grain, malt, tilts, cyder, or perry, or other wash or liquor made or brewed from any sort of British materials, or any mixture therewith -	3	6	8
For the rectifying, compounding, or mixing of any kind of spirits or strong waters, in any part or place in Scotland - - - - -	5½	0	0

CAP. CIII.

*An act for allowing, until the first day of August one thousand eight hundred and seven, the importation of certain fish from Newfoundland, and the coast of Labrador, and for granting a bounty thereon.—[July 16, 1806.]*

**W**HEREAS it is expedient to permit the importation of salted and pickled salmon, and salted dry cod-fish from the island of Newfoundland and the coast of Labrador, into the united kingdom of Great Britain and Ireland, and to allow on such importation a bounty on every quintal or hundred-weight of such fish so imported; be it therefore enacted, by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the passing of this act, it shall be lawful to import from the island of Newfoundland, or the coast of Labrador, into the said United Kingdom, any salted or pickled salmon, or salted dry cod-fish, having been taken and cured at the said places, or either of them, by British subjects, any law, custom, or usage to the contrary notwithstanding.

Pickled salmon or salted cod-fish may be imported from Newfoundland, or the coast of Labrador, into the United Kingdom. A bounty of 3s. for every quintal or cwt. of such fish to be paid to the importer, on complying with the conditions herein mentioned.

II. And be it further enacted, That upon the importation of such fish into the said United Kingdom, there shall be paid and allowed to the importer or proprietor thereof, a bounty of three shillings for every quintal or hundred-weight of such fish, and so in proportion for any greater or less quantity; which bounty shall be paid and allowed upon the following conditions, that is to say, upon the master and mate of every ship or vessel in which such fish shall be imported, making oath at the port of importation before the collector or other principal officer of the customs in Great Britain, or of the revenue in Ireland, that all the said fish imported in the said ship or vessel, was taken and cured by his Majesty's subjects carrying on the fishery at the island of Newfoundland, or on the coast of Labrador, as the case may

may be, and upon such fish being duly entered and regularly landed in the presence of the proper officer or officers appointed for that purpose.

III. Provided always, and be it further enacted, That salted cod-fish and salmon which shall have been imported under the authority of this act, and on which the bounty above mentioned shall have been paid as aforesaid, may nevertheless be exported without being subject to the repayment of the said bounty, any thing in this act, or any other law or statute to the contrary thereof in anywise notwithstanding.

Such salted cod and salmon may be exported without repayment of bounty.

IV. And be it further enacted, That such bounty shall be under the management of the respective commissioners of the customs in *England* and *Scotland*, in *Great Britain*, and the commissioners of the revenue in *Ireland* respectively, and shall be paid by the said collector, or other principal officer, before whom such oath is directed to be taken as aforesaid, out of any fund under the management of the said commissioners respectively: provided always, that before any bounty shall be paid upon any such fish as aforesaid, the same shall be examined by two indifferent and disinterested persons, experienced in the nature of such fish, appointed for that purpose, at the port of importation, with the approbation of the said commissioners respectively; which persons so appointed, together with the proper officer or officers who shall attend the examination of the said fish, shall declare upon their corporal oaths, to be administered by the collector or other principal officer at the port of importation, whether the said fish, or any part thereof, is or is not merchantable; and in case any such fish, or any part thereof, shall not be merchantable, no bounty shall be allowed or paid on the importation thereof.

Bounty to be under the management of the commissioners of customs, &c.

V. Provided also, and be it further enacted, That nothing in this act contained shall extend, or be deemed or construed to extend, to vary, alter, or repeal any act or acts of parliament made for the security of the duties upon salt, but that every act or acts of parliament relating to such duties, shall remain in force in like manner to all intents and purposes, as if this act had not been made.

Duties on salt not to be affected.

VI. Provided also, and be it further enacted, That no bounty shall be paid or allowed on the importation of any such fish, for or upon any greater quantity or weight thereof than is or shall be contained and expressed in the manifest required by law, upon the importation thereof into any port of the United Kingdom.

Bounty to be paid according to manifest.

VII. And whereas it is expedient that the bounty hereby granted to the importers and proprietors of fish landed in the United Kingdom should be extended to fish landed in the islands of *Guernsey* and *Jersey*, be it therefore enacted, That upon the importation of the like sort of fish into the islands of *Guernsey* and *Jersey* respectively, from the island of *Newfoundland* and the coast of *Labrador*, there shall be paid and allowed to the importer or proprietor thereof the like bounty of three shillings for every quintal or hundred-weight

A like bounty of 3s. for every quintal or cwt. of such fish, to be paid on the of importation

thereof into Guernsey and Jersey, on the regulations herein mentioned being complied with.

of such fish, and so in proportion for any greater or less quantity, which bounty shall be paid upon the following conditions; that is to say, upon the master and mate of every ship or vessel in which such fish shall be imported, making oath at the port or place of importation before the proper officer of the customs there, (which oath he is hereby authorised to administer) that all the said fish imported in the said ship or vessel was cured by his Majesty's subjects, carrying on the fishery at *Newfoundland* and the coast of *Labrador*, as the case may be, and has not since been landed in any port or place in *Great Britain* or *Ireland*, for the purpose of receiving the bounty payable by this act upon such fish when imported into *Great Britain* or *Ireland* respectively, and also upon such fish being examined by two indifferent and disinterested persons residing in the said islands respectively, experienced in the nature of such fish, appointed for that purpose by the commissioners of his Majesty's customs for the time being in *England*, which persons so appointed shall declare upon their corporal oaths, to be administered by such proper officer as aforesaid, whether the said fish, or any part thereof, is or is not merchantable; and in case any such fish, or any part thereof, shall, upon such declaration, appear not to be merchantable, no bounty shall be allowed or paid on the importation thereof.

Such salted cod and salmon may be exported, without repayment of bounty:

VIII. Provided always, and be it further enacted; That salted cod-fish and salmon, upon which the bounty above mentioned shall have been paid as aforesaid, may nevertheless be exported without being subject to the repayment of the said bounty; any thing in this or in any other act to the contrary in anywise notwithstanding.

Such bounty to be under the management of the commissioners of customs of England.

IX. And be it further enacted, That such bounty shall be under the management of the commissioners of the customs in *England*, and shall be paid out of any duties of customs under the management of the said commissioners, upon a certificate under the hand and seal of such proper officer as aforesaid, that oath had been made before him, that all the said fish had been taken and cured by his Majesty's subjects carrying on the said fishery at *Newfoundland*, or the coast of *Labrador*, as the case may be, mentioning the name of the ship, and the time when the said fish was imported, together with the name of the importers or proprietors thereof, and also that oath had been made before him, that such fish was merchantable, and appears to such officer to be duly entitled to the bounty granted by this act; and further, that the quantity or weight thereof does not exceed the quantity or weight contained and expressed in the manifest of the ship or vessel in which such fish was imported into the said islands respectively.

Penalty on persons fraudulently obtaining the bounty, to forfeit 100l.

X. And be it further enacted, That in case any persons shall, in any manner whatever, fraudulently obtain any bounty upon the importation of such fish, or shall enter any such fish for the purpose of obtaining any bounty thereon, contrary to the true intent and meaning of this act, then and in every such case, the person

person or persons so offending, shall, for each and every such offence forfeit the sum of one hundred pounds.

XI. And be it further enacted, That the said bounty upon the importation of such fish shall be paid and allowed in such and the like manner, and under such and the like conditions, rules, regulations, restrictions, penalties, and forfeitures, as any bounties on the importation of the produce of the *British* fisheries may, by any act or acts of parliament now in force, be paid and allowed, so far as the same are applicable thereto, and the several clauses, powers, and directions, therein contained, shall, and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in execution, for or in respect of the bounty hereby allowed, as far as the same are applicable thereto, in as full and ample a manner, to all intents and purposes whatever, as if all and every the said clauses, provisions, powers, directions, penalties, and forfeitures, were particularly repeated and re-enacted in the body of this present act.

Bounty to be paid as other bounties on British fisheries.

XII. And be it further enacted, That this act shall continue in force until the first day of *August* one thousand eight hundred and seven.

Act to continue in force till Aug. 1, 1807.

### CAP. CIV.

*An act for continuing, until the first day of August one thousand eight hundred and seven, an act of the last session of parliament, for allowing, under certain restrictions, the bringing a limited quantity of coals, culm, or cinders to London and Westminster, by inland navigation.*—[July 16, 1806.]

WHEREAS an act was passed in the forty-fifth year of the reign of his present Majesty, intituled, An act for allowing under certain restrictions, until the first day of *August* one thousand eight hundred and six, the bringing a limited quantity of coals, culm, or cinders to *London* and *Westminster*, by inland navigation: and whereas it is expedient that the said act should be continued; may it therefore please your Majesty that it may be enacted; and be it 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 the said act shall be and is hereby continued, from the expiration thereof, until the first day of *August* one thousand eight hundred and seven, and no longer.

Recited act continued till August 1, 1807.

II. And be it further enacted, That no greater quantity of coal, culm, or cinders than fifty thousand tons in the whole shall be brought within one year, from the first day of *August* one thousand eight hundred and six, by means of the *Grand Junction* and *Paddington* canals, nearer to *London* than the stone or post erected in pursuance of the said act, at or near the north-east point of *Grove Park* in the county of *Hertford*.

No greater quantity of coal, &c. than 50,000 tons shall be brought within one year, nearer to London

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III. And

than the post  
erected at  
Grove Park.  
Duty to be  
paid on coals,  
so brought.

III. And be it further enacted, That there shall be raised, levied, and collected, on all coals, culm, or cinders brought along the *Grand Junction* or *Paddington* canals, nearer to *London* than the said stone or post, the several and respective rates and duties of customs following; (that is to say), the sum of seven shillings and sixpence for and upon each and every ton of coals, culm, or cinders so brought; and an additional duty of twelve pounds ten shillings on every one hundred pounds of such first amount of duty; and also a further additional duty of twelve pounds ten shillings on every one hundred pounds of such first amount of duty; and also a further additional duty of two pounds ten shillings on such first amount of duty as aforesaid; and also a further additional duty of eight pounds six shillings and eightpence on every one hundred pounds of such first amount of duty as aforesaid, amounting in the whole to the sum of ten shillings and two-pence farthing, for and upon every ton of such coals, culm, or cinders; and there shall be raised, levied, and collected for every ton of such coals, culm, or cinders, a further duty of one shilling and three-pence; which last mentioned duty shall, at the end of every quarter, be paid to any person or persons to be appointed by the lord-mayor, aldermen, and commons of the city of *London* to receive the same, or if no such person shall be appointed, into the chamber of the city of *London*, as and for and in lieu of the duty called *Orphans' Duty*; and all other rates, dues, and duties which are payable to the corporation of *London*, upon coals, culm, or cinders imported into the port of *London*; and all such several and respective duties shall be demandable and demanded, and shall be payable and paid to the proper officer to be appointed by the commissioners of the customs in *England* to receive the same, according to the full quantity and weight of coals; such weight and quantity as aforesaid to be ascertained in such manner as the said commissioners of customs shall direct, in case it shall appear necessary to the said commissioners to direct the ascertaining the same in any other or different manner than is now used or authorised or required by any act or acts in relation to any coals carried coastwise or brought into the port of *London*.

#### CAP. CV.

An act to vest certain messuages, lands, tenements, and hereditaments, in trustees, for better securing his Majesty's docks, ships, and stores, at *Portsmouth*; and for extending the lines and works at *Dover*.—[July 16, 1806.]

#### CAP. 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*.—[July 16, 1806.]

WHEREAS:



**W**HEREAS 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 excise 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 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.*

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 customs and port-duties, or of excise; and according to the powers given to the commissioners under 46 G. 3. c. 58.

II. And be it further enacted, That all and every the collectors, clerks, searchers, waiters, messengers, and all other officers whatsoever

Officers may be appointed and paid by whatsoever

commis-  
sioners, with  
approbation  
of lord-lieu-  
tenant.

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.

Salary or  
poundage of  
commis-  
sioners and  
sub-commis-  
sioners shall  
be allowed by  
lord-lieute-  
nant.

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.

By whom  
oath may be  
administered  
to commis-  
sioners;

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.

V. *And*

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 authorised 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.*

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 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 collector, am accountable for, within the period of time therein comprehended; and further, that the several arrears returned in the said account are really due and lying out uncollected, as I verily believe.*

So help me God.

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,*

And to sub-commissioners.

Oath of collector to quarterly accounts.

Oaths by collector to their yearly account before justices of

peace as valid as before the Exchequer.

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 hereinafter 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 the said district, shall be heard and determined (subject to such appeal as is hereinafter 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 of

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 authorised 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

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 provisions, as are or shall be enacted by law in respect thereof.

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.

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

ences in any district except *Dublin*, subject to such regulations as are or may be enacted.

Three commissioners or sub-commissioners a quorum, on trials.

No person interested shall try any offence; penalty 20*l*.

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 authorised 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 authorised and appointed to hear, try, and determine such complaint or information, is hereby authorised 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 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

entered in the proceedings of the court, and made a part of the transmiss.

XIII. And be it further enacted, That where any action, Jurors of the 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.

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

admitted to be read in evidence, as if the original decree or order of the said commissioners were produced and proved.

For summon-  
ing, &c. Par-  
ties and wit-  
nesses in juris-  
dictions 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.

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-

Recital of  
14, 15 Car. 2.  
c. 8. sect. 54.  
Any party ag-  
grieved or dis-  
satisfied with



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.

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 authorised 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 authorised to administer such oath.

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.

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 dispute, he or she shall be liable to a penalty of five pounds, to be levied at the discretion of the said commissioners, for every day that he or she shall refuse to attend, or give evidence, or in send papers

before commissioners of appeals, 207.

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 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 whom the judgement or sentence appealed against was given, to the end that the merits of every such cause may be duly 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 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 authorise 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 authorised 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 authorised 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-

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 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.

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 appeals shall not abate penalties.

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

Commissioners of customs and excise may abate penalties, according to regulations and orders of Treasury.

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 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 therefore 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

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.

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 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.

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.

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 persons staving or destroying goods to avoid seizure, 20*l.*

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,

Penalty on concealing rescued goods, 100*l.*

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 out-house, 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 served 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 authorised 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

On entering claim, security shall be given for costs, &c.

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.

How affidavit of ownership shall be made in case of claims.

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 authorised, 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 hereinbefore 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 hereinbefore contained to the contrary notwithstanding.

If no claim made, or if requisites are not complied with, goods shall be condemned as for want of claim.

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

Notices may be posted, if no person appear to receive them; can and claim may

be heard in absence of claimant on affidavit of serving notice.

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 hereinbefore 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 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



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 authorised 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.

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 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,

Master of ship shall name a place for receiving notice of trial.

Ships condemned shall be discharged from wages.

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 place 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

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.

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

Goods seized shall not be delivered by replevin, &c. without leave of court of exchequer.

unless such ship or vessel, goods, wares, or merchandize shall be first acquitted by due course of law.

Where goods are forfeited, the packages shall be also forfeited.

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.

Regulations for sale of perishable goods,

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.

How disputes between officers, respecting proportions of penalties, shall be determined.

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

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 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 authorised 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.

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 officers neglecting to take bonds duly stamped, 10l.

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 authorised 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 authorised 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, Penalty on collector, &c. destroying or concealing, or refusing to deliver up books of account on notice and demand, misdemeanor.

tion, be deemed guilty of a misdemeanour, 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 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 authorised 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 authorised 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,

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.

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 agreement 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 misdemeanour, 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

Officer asking or taking bribe shall be guilty of misdemeanour, and be incapacitated; and person offering or giving, liable to penalty of 500l.

forfeit the sum of five hundred pounds, and any licence previously granted to any such person or persons to manufacture or deal in any excisable 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 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 authorised 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



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 authorised, 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 authorise the officers of customs or excise respectively, to require and demand the aid and assistance of his Majesty's officers, ministers, and subjects, as hereinbefore 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.

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, 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.

Penalty on constable refusing or neglecting to assist, *s/l.* or three months' imprisonment.

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.

Constable may continue assistance into neighbouring districts.

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,

Persons opposing or obstructing officers, guilty of a misdemeanour.

or

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 person 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 misdemeanour, and shall suffer such punishment 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 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*,

*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.

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 forth-coming 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

Penalty on offenders not surrendering when indicted, and required to surrender by the privy council, felony without clergy.

*Ireland*,

*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 found for the prisoner or prisoners, then and in such case, he, she, or they shall forthwith plead to the indictment for 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

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 pro-  
ceeded against  
by due course  
of law.

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.

Penalty on  
offending offi-  
cer in seizing  
goods, or de-  
stroying, &c.  
goods seized;  
first offence,  
100*l.* second,  
transporta-  
tion.

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 misdemeanour 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, 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

Recognizance  
of parties  
charged with  
misdemean-  
ours.

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 misdemeanour, 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 misdemeanours 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 misdemeanour 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 or persons 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 alleged 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 of 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

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.

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.

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.

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 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

Notice shall contain every cause of action.

Payment of money into court.

Limitation of actions for matters done under revenue acts.

General Issue; — Treble costs;

Notice by  
defendant of  
producing  
any record.

Notice of  
trial in all  
such actions.

Commis-  
sioners of cus-  
toms and  
excise em-  
powered to  
take lands  
for light-  
houses.

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 or plaintiffs: provided always, that such officer or officers, his or their attorney or attorneys, 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.

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 attorneys, 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 attorneys.

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 enrolled, 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 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 necessary for such purposes as aforesaid: provided always, that



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.

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 re-* Power for compelling persons to dispose of lands.  
 spectively, 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 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 authorised, 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

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 of perjury are respectively liable unto by any law in force in *Ireland*.

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 excise 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.

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 penalties under revenue laws shall be payable in *British* currency: recoverable, under this act (see sect. 8, 9) customs and excise acts, 14, 15 Car. 2. c. 8.

Forfeitures and offences incurred or committed before *September* 29, 1806, shall be proceeded for under existing acts.

all

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.

Commence-  
ment 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.

### CAP. CVII.

An act for rectifying mistakes in the names of the commissioners appointed by an act made in the last session of parliament, intituled, An act for appointing commissioners for putting into execution an act of this session of parliament, for continuing and granting to his Majesty, a duty on pensions, offices, and personal estates, in England, and certain duties on sugar, malt, tobacco, and snuff, in Great Britain, for the service of the year one thousand eight hundred and five; and an act made in the thirty-eighth year of his present Majesty, for granting an aid to his Majesty by a land-tax, to be raised in Great Britain, for the service of the year one thousand seven hundred and ninety-eight; and for appointing other commissioners, together with those named in the first mentioned act, to put in execution an act of this session of parliament, for continuing and granting to his Majesty, a duty on pensions, offices, and personal estates, in England, and certain duties on sugar, malt, tobacco, and snuff, in Great Britain, for the service of the year one thousand eight hundred and six, also the said act made in the thirty-eighth year of his present Majesty; and for indemnifying such persons as have acted as commissioners for executing the said acts.—[July 16, 1806.]

### CAP. CVIII.

*An act for the relief of certain insolvent debtors.*—[July 21, 1806.]

Requiring  
gaolers to  
make out lists  
of prisoners in  
their custody.

**W**HEREAS, notwithstanding the great prejudice and detriment which occasional acts of insolvency may produce to trade and credit, it may be convenient, in the present condition of the prisons and gaols in this kingdom, that some of the prisoners who are now confined therein should be set at liberty: be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act, all and every keeper or gaoler of any prison, in any county, riding, division, city, town, place, or liberty, within this kingdom, shall, and is and are hereby required to make a true, exact, and perfect list, alphabetically, of the name or names of all and every person or persons, who, upon the first day of *February* one thousand eight hundred and six, was or were, or have since continued to be under the terms and conditions herein mentioned, and at the time of making out every such list shall be really an actual prisoner or prisoners, in the custody of any keeper or keepers, gaoler or gaolers, of any prison respectively, upon any process whatsoever, for or by reason of any debt, damage, costs, sum or sums of money, or contempt for non-payment of money; and an account of the time when such prisoner or prisoners was or were respectively charged in custody,

or

or received in prison, together with the name or names of the person or persons at whose suit or prosecution such prisoner or prisoners is or are detained, together with the amount of such debts as the said prisoner or prisoners are detained for; and shall deliver the same to the justices of the peace, at their first or second general quarter-session, or general session of the peace, to be held after the passing of this act, or at some adjournment thereof, for such county, riding, city, division, town, place, or liberty respectively.

II. And be it further enacted, That the warden of his Majesty's prison of the Fleet, and marshal of the King's Bench prison, and every other keeper and gaoler of any other prison in any place or liberty in this kingdom, shall severally, on the delivering in of any such list of prisoners in their respective custody, take an oath, in the open court of such general quarter-session or general session of the peace, or adjournment thereof, to the effect following; (that is to say),

**I** *A. B.* upon my corporal oath, in the presence of Almighty God, do solemnly swear, profess, and declare, That all and every person and persons, whose name or names is or are inserted and contained in the first part of the list by me now delivered in and subscribed, was or were, to the best of my knowledge and belief, upon the first day of *February* one thousand eight hundred and six, really and truly prisoners in actual custody, in the prison of [*insert the name of the prison*], at the suit or suits of the several person or persons therein respectively mentioned; and also that all and every person and persons whose name or names is or are inserted or contained in the second part of the said list now by me delivered in and subscribed as aforesaid, have, since the said first day of *February* one thousand eight hundred and six, been committed or surrendered to the said prison, [*insert the name of the prison*], at the suit or suits of the several person or persons therein respectively mentioned; and that the person or persons whose name or names is or are therein contained, was and were, to the best of my knowledge and belief, really and truly prisoners in actual custody on the said first day of *February*, as appears by the returns made to me on his and their respective commitments. Oath

So help me GOD.'

Which the said justices, at their first or second general quarter-session or general session aforesaid, or at some adjournment thereof, within their respective jurisdictions, are hereby empowered and required to administer in open court; and the words of the said oath, hereinbefore directed to be taken by the said warden and marshal respectively, and other keeper or gaoler of any prison respectively, shall be entered or written at the end or bottom of the list which shall be delivered in by them respectively, and shall be subscribed and sworn to by them respectively. Oath to be administered in open court.

Lists to be kept by the clerk of the peace, and examined gratis,

respectively in open court; and every such list, which shall be so delivered in, subscribed, and sworn to, in pursuance of this act, shall be kept by the clerk of the peace, town-clerk, or other officer acting as clerk of the peace, of every such county, riding, division, city, town, place, or liberty respectively, in which any such list as aforesaid shall be sworn to, for the better satisfaction of the said justices, and information of all or any prisoner or prisoners therein named, and so as the same may, from time to time, be seen and examined by any creditor or creditors, or prisoner or prisoners, without fee or reward.

Copies of lists to be fixed up in prisons before delivery to the sessions.

III. And be it further enacted, by the authority aforesaid, That all and every keeper or gaoler, keepers or gaolers, of any such prison or gaol, is and are hereby required, ten days at least before the first or second general quarter-session or general session of the peace shall be held after the passing of this act, for the county, riding, city, division, town, place, or liberty, in which any prison or gaol shall be, or to which the same shall belong, to fix up in some conspicuous place or places in every such prison or gaol, and at the most frequented and usual gate, door, or entrance into every such prison or gaol, three or more true copies of the list or lists proposed or intended to be delivered in by any such keeper or gaoler at the said general quarter-sessions, or at some adjournment thereof.

Prisoners for what sum to be discharged.

IV. And be it further enacted, That all and every person and persons who, on the first day of *February* one thousand eight hundred and six, were charged in any prison or gaol for the non-payment of any debt or debts, sum or sums of money, which did not in the whole, amount to a greater sum than one thousand five hundred pounds, and whose name or names shall be inserted in any such list to be delivered in as aforesaid, taking the oaths hereby directed to be taken, and who shall perform, on his or her part, what is required to be done by him or her by this act, shall, as to his person and effects respectively, be for ever released, discharged, and exonerated, to such extent and in such manner as is hereinafter provided, and no otherwise.

Justices may on prisoners delivering schedules, issue warrants to bring them to the quarter-sessions.

V. And be it further enacted, That it shall and may be lawful for any justice or justices of the peace of any county, riding, division, city, town, place, or liberty, within this kingdom, upon the petition of any such prisoner or prisoners to any justice or justices of the peace, within his or their respective jurisdictions, upon every such prisoner or prisoners so petitioning, and, at the time of his or her so petitioning, leaving with the justice or justices of the peace so petitioned, a true copy of the schedule, containing his or her intended discovery of his or her real and personal estate, to be sworn to at the first or second general quarter-session next ensuing after every such petition, or some adjournment thereof, by warrant under his hand and seal, or under their hands and seals, to require the sheriff or sheriffs, keepers or gaolers of any such prison, within the jurisdiction

diction of any such justice or justices, to bring before the justices at the first or second next general quarter-session or general session of the peace, or any adjournment thereof, to be held, as the case shall happen to be, next after the expiration of ten days from the date of such warrant, for such respective county, riding, division, city, town, place, or liberty, the body of any person being in the said prison as aforesaid, with the warrant or warrants of his or her detainer, together with a copy or copies of the cause or causes which he, she, or they, is or are charged with in any prison or gaol as aforesaid, at the time aforesaid; for which copy or copies of such cause or causes, such prisoner shall apply to the said keeper or gaoler of such prison, or to the clerk of the papers, or other person who shall make out and transcribe the same, at least six days before the time of his or her appearance; which warrant of every justice or justices, every such sheriff and sheriffs, keeper or gaoler, is and are hereby commanded to obey.

VI. *And whereas considerable time may intervene between the passing of this act and the next general quarter-session or general session of the peace, which would be the means of detaining in prison a number of persons who, with their families, are in the greatest distress;* be it further enacted, That it shall and may be lawful for any two or more of the justices of the peace for any county, riding, division, city, town, place, or liberty, upon petition, from debtors as aforesaid, to assemble their respective courts as soon as may be after passing this act, for the purpose of administering the oaths, and other the matters required by this act, and to appoint such day or days for the discharge of prisoners as they shall see proper.

For holding a special session.

VII. And be it further enacted, That the copy of every such schedule which shall be left or delivered in as aforesaid, shall be and remain with the clerk of the peace, town-clerk, or other officer acting as clerk of the peace for the county, riding, division, city, town, place, or liberty, in which the same shall have been so left, there to remain and be inspected from time to time, as occasion shall require, by any creditor of any such prisoner who shall desire to inspect the same.

Schedules to remain with the clerk of the peace.

VIII. And be it further enacted, That all and every debtor and debtors confined in any gaol of that part of the united kingdom called *England* or *Wales*, who shall intend to apply to be discharged and exonerated under this act as aforesaid, shall first cause publick notice to be inserted in three several *London Gazettes*, previous to such general or quarter-session or general session, or the adjournment thereof, at which such application shall be made; and if such debtor shall be in custody in any such gaol out of *London* or the weekly bills of mortality, or shall have moved himself by *habeas corpus* from one gaol to another, then also in some newspaper which shall be published in or near the county, riding, division, city, town, liberty, or place, in the gaol whereof he or she shall be or have been so in custody;

Debtors intending to apply for discharge, to give notice in the gazette.

custody; and in like manner all and every debtor and debtor<sup>s</sup> confined in any gaol of that part of the united kingdom called *Ireland*, who shall intend to apply to be discharged and exonerated under this act, shall first cause publick notice to be inserted in three several *Dublin Gazettes*, previous to such general or quarter-session, or general session, or the adjournment thereof, at which such application shall be made, and if such debtor shall be in custody in any gaol out of *Dublin*, or the county of *Dublin*, or shall have moved himself by *habeas corpus* from one gaol to another, then also in some newspaper in or near the county, city, town, or liberty, in the gaol whereof he or she shall be or have been so in custody; containing the name, trade, occupation, and description, and the two last places of abode, if so many, of every such debtor and debtors, and the prison wherein he, she, or they, is or are confined, and of his, her, or their intention to take the benefit of this act, and mentioning such notice in such gazette or newspaper respectively, to be the first, second, or third notice, according to the time of publishing each of such notices: for the inserting each of the said notices in the *London* or *Dublin Gazette*, or in any other newspaper, there shall be paid each time, by every prisoner, the sum of four-pence and no more; the first of which said notices shall be so inserted in the said gazettes respectively, and in the said other newspapers, as the case may require, twenty-one days, at the least, and the last of the said notices, six days at the least before any such first or second general quarter-session, or general session, or adjournment thereof, shall be held as aforesaid, so that as well all the creditors who have not charged the said debtor or debtors in custody, as those creditors who have charged such debtor or debtors in execution, or on mesne process, or otherwise, may have sufficient notice thereof.

IX. *And, to the intent that all creditors may have full and sufficient time to consider the matters and things contained in the schedule or schedules intended to be delivered in by any debtor or debtors*, be it further enacted, That every such debtor, when he or she shall (according to the directions of this act) publish the first notice of an intention to take the benefit of this act, he or she shall, in such notice, declare that the schedule containing his or her intended discovery of his or her real and personal estate (to be sworn to in manner as by this act is directed) is lodged in the hands of the keeper or gaoler, or the deputy of such keeper or gaoler, of the prison wherein any such debtor shall be confined; and every such debtor is hereby directed and required to deliver such schedule to such keeper or gaoler, or deputy, as the case may be, before he shall publish such first notice as aforesaid, signed with his or her own christian and surname, to be attested by any such keeper, gaoler, or deputy; and in case any debtor shall neglect or refuse to deliver one such schedule to such keeper, gaoler, or deputy, prior to such his first notice to be given as aforesaid, he or she, upon due proof made of such neglect, to the satisfaction of the court to which such debtor

Debtors to deliver schedules to the gaoler, previous to the first notice.



debtor shall make application, shall be remanded back to prison, there to remain until he or she shall have complied with the directions aforesaid; and every such keeper, gaoler, or deputy, is hereby directed and required to attest the signature of the debtor's name to such schedule, and to receive the same into his custody and charge, giving a duplicate thereof to every such debtor, with an acknowledgement of his having received the original; and he is hereby further required to deliver a true copy of any such schedule, signed by himself, upon request made to him by any creditor for that purpose, in writing; such copy to be delivered to the creditor himself, or to such person as he shall appoint to receive the same, within three days after demand made; and if any such keeper, gaoler, or deputy, shall neglect or refuse to conform to the directions hereby given him respecting such schedule, every such keeper, gaoler, or deputy, so offending, shall be punished.

X. And be it further enacted, That the notices to be given by every debtor, in manner directed by this act, shall be to the effect following; (that is to say,)

**I** *[insert the name, trade, occupation, Form of and description, and the two last places of abode, if so many]*, notice. now confined in *[insert the name of the prison, and county,]* and not being charged in custody on the first day of *February* one thousand eight hundred and six, with any debt or debts, sum or sums of money, exceeding in the whole the sum of one thousand five hundred pounds, do hereby give this, *[first, second, or third,]* publick notice, that I intend to take the benefit of an act, passed in the forty-sixth year of his present Majesty's reign, intituled, *[here set forth the title of this act, and if it be the first notice, then add]* and I do hereby give notice, that a true and perfect schedule, containing a discovery of all my real and personal estate, hereafter to be sworn to, is now ready to be delivered to any creditor applying for the same to the keeper or gaoler, or his deputy, of the said prison.'

And every such notice shall be signed by the debtor, and countersigned by the keeper or gaoler, or deputy of such keeper or gaoler, of such prison.

XI. And be it further enacted, That every such debtor as aforesaid, not being charged as aforesaid, on the said first day of *February* one thousand eight hundred and six, with any debt or debts, sum or sums of money, in the whole to a greater amount than the sum of one thousand five hundred pounds, who shall apply to the general or quarter-session, or any adjournment thereof, shall, in case it shall be proved upon oath, or by producing the said three gazettes and newspapers respectively before mentioned, to the said justices at any such session, or the adjournment thereof, that such notices were inserted in the *London and Dublin Gazettes*, and other newspapers respectively, as were required in manner aforesaid, and that the person or persons so applying was or were actually a prisoner

Debtors proving that notices have been given, shall, in open court, deliver in certain schedules, and take an oath.

or

or prisoners on the first day of *February* one thousand eight hundred and six, in the prison or gaol in which his, her, or their name or names is or are specified in the list delivered in at such first or second session, or any adjournment thereof, or in some other prison or gaol as aforesaid, in pursuance of this act, and shall in open court, at the said general quarter-session or general session, or any adjournment thereof, subscribe and deliver in a true schedule or account of all his or her real estate, in possession, reversion, remainder, or expectancy, and of any other nature and kind whatsoever, and also the whole of his or her personal estate, which he or she, or any person or persons in trust for him or her, or for his or her use, benefit, or advantage, is or are seised of, interested in, or entitled to, or was or were in his, her, or their possession, custody, or power, or which he, she, or they, or such person or persons had any power of disposing of or charging for his, her, or their benefit or advantage, at any time since his or her commitment to prison, with the names of his or her several debtors, and where they respectively live or may be met with; and the several sums of money from them respectively owing, and how the same respectively became due, and are secured, and if by mortgage, specialty, contract, note, or other writing, then the name and names, and places of abode, of the several witnesses who can prove such debts or contracts (if there be any such,) and shall also make oath and swear to the following effect, according to the special circumstances, so far as the same shall be consistent with the provisions hereinafter contained; (that is to say,)

Oath, ‘ **I** *A. B.* upon my corporal oath, in the presence of Almighty God, do solemnly swear, protest, and declare, That on the first day of *February* one thousand eight hundred and six, I was really and truly a prisoner, in the actual custody of \_\_\_\_\_ at the suit of \_\_\_\_\_ without any fraud or collusion whatsoever; and that I have ever since my commitment continued a prisoner within the prison of \_\_\_\_\_ in the actual custody of the keeper or gaoler of the said prison of \_\_\_\_\_ [or mentioning some other prison, as the case may be,] or within the liberties thereof, at the suit of \_\_\_\_\_ and without any fraud or collusion whatsoever; and that the schedule now delivered by me, and subscribed, doth contain, to the best of my knowledge, remembrance, and belief, a full, just, true, and perfect account and discovery of all the goods, effects, and estates, real and personal, in possession, reversion, remainder, or expectancy, and of every other nature and kind whatsoever, which I, or any person in trust for me, or for my benefit or advantage, are seised or possessed of interested in, or entitled to, or was, or were in my possession, custody, or power, or in the possession, custody, or power of any such person as aforesaid, or which I or such person had any power of disposing of or

or charging for my benefit or advantage, at any time since my commitment to prison, and of all debts to me owing, or to any person or persons in trust for me, and of all the securities and contracts whereby any money now is, or will or may hereafter become payable, or any benefit or advantage may accrue to me, or to my use, or to any person or persons in trust for me, and the names and places of abode of the several persons from whom such debts are due and owing, and of the witnesses that can prove such debts or contracts, [*if any such there be;*] and that neither I, nor any other person or persons in trust for me, or my use, have any lands, money, stock, or any estate, real or personal, in possession, reversion, remainder, or expectancy, or of any nature or kind soever, or power of disposing of, or charging for my benefit or advantage, other than what are in the said schedule contained, except wearing apparel and bedding for myself and family, working tools, and necessary implements for my occupation and calling, together with a sum of money not exceeding five pounds, and these in the whole not exceeding the value of thirty pounds; and that I have not, nor any person for me hath, directly or indirectly, sold, lessened, or otherwise conveyed, disposed of in trust, or concealed, all or any part of my lands, money, goods, chattels, stock, debts, securities, contracts, or estates, real or personal, whereby to secure the same, or to receive or expect any profit or advantage therefrom, or with an intent to defraud or deceive any creditor or creditors to whom I am or was indebted in anywise howsoever.

So help me GOD.

And the said schedule and oath shall be, by every such debtor, subscribed in the presence of the justices in open session of the peace, as hereby directed, and shall be kept by, and remain with the clerk of the peace, town-clerk, or other officer acting as clerk of the peace, for the county, city, liberty, division, town, or place, where the same shall be subscribed and taken, for the better information of all the creditors of such debtor who shall desire or may have occasion to resort thereto, and every such creditor shall be at liberty, at seasonable times in the day-time, to peruse and examine the same.

XII. And be it further enacted, That the justices of the peace within their respective jurisdictions, at any such general quarter-session or general session, or adjournment thereof, at the request of any creditor or creditors of any such debtor, are hereby authorised to cause the deputy-warden and marshal of the Fleet and King's Bench prison, or any other under-officer, tipstaff, and turnkey of any prison or gaol, and any other person, within their respective jurisdictions, to come before them, and to examine them respectively on oath touching any of the matters contained in any of the oaths prescribed by this act to be taken, and the truth thereof; and if the oath which shall have

Schedule and oath to be subscribed by the debtor.

Court at the request of the creditor, may examine gaolers on oath.

have been taken in open court by any debtor or debtors, shall not be disproved by good testimony of any credible person or persons on oath, and such justices, or the major part of them present at any such general quarter-session or general session, or any adjournment thereof, shall be satisfied with the truth of the oath taken by such respective debtor, then such justices shall, in such session, or some adjournment thereof, adjudge such debtor or debtors to be entitled to the benefit of this act; and shall order the said sheriff or sheriffs, keeper or keepers, gaoler or gaolers, of such prison or prisons, forthwith to set at liberty such prisoner or prisoners; and every such order shall be a sufficient discharge to the sheriff or sheriffs, keeper or keepers, gaoler or gaolers, of such prison or prisons, and shall indemnify him or them against any escape or escapes, action or actions whatsoever for escape, which shall or may be brought, commenced, or prosecuted, against him or them.

XIII. And be it further enacted by the authority aforesaid, That all the estate, right, title, interest, and trust, of such debtor of, in, and unto, all the real estate, as well freehold and copyhold as customary, and to all the personal estate, debts, and effects of every such debtor, shall, immediately after such adjudication, be, and the same is hereby vested in the clerk of the peace, town-clerk, or other officer acting as clerk of the peace, of and for the county, riding, city, town corporate, division, liberty, or place, where any debtor shall be respectively discharged; and every such clerk of the peace, town-clerk, or other officer acting as clerk of the peace, is hereby directed and required to make an assignment and conveyance of every such debtor's estate and effects, vested in such clerk of the peace, town-clerk, or other officer acting as clerk of the peace as aforesaid, to such creditor or creditors of the said debtor, as the justices, at any general or quarter-session of the peace, or at any adjournment thereof, which shall be held by them within their respective jurisdictions, shall order and direct, which assignment and conveyance shall be good and effectual in the law, to all intents and purposes whatsoever, without being wrote on parchment or paper stamped, to vest the estates thereby assigned and conveyed in the party or parties to whom the same shall be so assigned and conveyed, his, her, and their heirs, executors, administrators, and assigns, according to the estate and interest the debtor had therein; and every such assignment and conveyance shall be in trust for the benefit of the creditor or creditors of every such debtor to whom the same shall be made, and the rest of the creditors of every such debtor, in respect of, or in proportion to, their respective debts; and every person or persons to whom any such assignment and conveyance as aforesaid shall be made, is and are hereby fully empowered to sue, from time to time, as there may be occasion, in his, her, or their own name or names, for the recovery and attaining

Estate and effects of debtor discharged, vested in the clerk of the peace, who is to assign the same to such creditors as the court shall direct in trust.

attaining any estate or effects of any such debtor, and also to execute any trust or power vested in, or created for the use or benefit of any such debtor, but in trust for the benefit of him or themselves, and the rest of the creditors of every such debtor, and to give such discharge and discharges to any person or persons who shall respectively be indebted to such debtor, as may be requisite; and every such assignee or assignees shall, with all convenient speed, after his or their accepting such assignment or conveyance, use his and their best endeavours to receive and get in the estate and effects of every such debtor, and shall, with all convenient speed, make sale of all the estates of such debtor vested in such assignee or assignees; and if such debtor shall be interested in or entitled to any real estate, either in possession, reversion, or expectancy, the same, within the space of two months after such assignment and conveyance, shall be sold by publick auction, in such manner, and at such place, as the major part of the creditors of any such debtor, who shall assemble together on any notice in writing, published in the *London Gazette*, or in some daily paper, if the debtor before his going to prison resided in *London*, or in the weekly bills of mortality, or if in *Dublin*, or the county of *Dublin*, in the *Dublin Gazette*, or in some daily paper printed and published at *Dublin*, and if elsewhere, then in some newspaper which shall be published in or near the county, riding, division, city, town, liberty, or place, in which such debtor dwelled before he or she was committed to prison, thirty days before any such sale shall be made, shall, under his hand, or their hands, agree on; and every such assignee or assignees, at the end of three months at farthest from the time of his or their accepting any such assignment or conveyance as aforesaid, shall make a fair and just dividend of all such debtor's estate and effects, which shall have been then recovered, amongst his or her creditors, in proportion and in regard to each creditor's respective debt; but before any such dividend shall be made, such assignee or assignees shall make up an account of such debtor's estate, and make oath in writing, before one or more justice or justices of the peace of the county, riding, or division, town, liberty, or place, in which any such debtor shall have been discharged, that every such account contains a fair and just account of the estate and effects of every such debtor got in by or for such assignee or assignees, and of all payments made in respect thereof, and that all payments in every such account charged, were truly and *bonâ fide* made and paid; and notice of the making of every such dividend shall be published in like manner as a meeting of the creditors is hereinbefore directed to be published, thirty days at least before the same shall be made; and no creditor shall be allowed to receive any share of such dividend, until he shall have made out the justness and identity of his debt by oath, or due proof in writing, before some such justice or justices; and if any creditor of such debtor shall be dissatisfied with the reality or fairness of any debt claimed

Assignees to  
get in debtor's  
effects,

and to make  
dividends.

Notice of  
making divi-  
dends to be  
given.

claimed by any other creditor, then the same, at the request of any such creditor or creditors so dissatisfied, shall be examined into by the justices of the county, riding, division, city, liberty, or place, in which such debtor shall have been adjudged to have been entitled to the benefit of this act, at their next general or quarter-session, or some adjournment thereof, and what they shall there determine in the premises, shall be conclusive to all parties; and if, after payment of all such debtor's creditors, there shall any of his estate and effects remain, after payment of all reasonable charges, the same shall be paid to such debtor, his executors or administrators.

Surpluseffects to be given to the debtor.

Creditors for annuities payable at any future time, to receive dividends as under a commission of bankruptcy.

XIV. Provided always, and be it further enacted, That all and every creditor and creditors of any debtor who shall be discharged, by virtue of this act, for any sum or sums of money payable by way of annuity, or otherwise, at any future time or times, by virtue of any bond, covenants, or other securities of any nature whatever, may be and shall be entitled to be admitted a creditor or creditors, and may and shall be entitled to receive a dividend or dividends of the estate of such debtor, in such manner, and upon such terms and conditions, as such creditor or creditors would have been entitled unto by the laws now in force, if such debtor had become bankrupt, and without prejudice in future to their respective securities, otherwise than as the same would have been affected by a proof made in respect thereof by the creditor under a commission of bankruptcy, and a certificate obtained by the bankrupt under such commission.

XV. *And, for obviating any doubts which may otherwise arise how far the several powers and authorities, by this act vested in or given to clerks of the peace, may be lawfully done, exercised, or performed, by the deputy or deputies of the clerk of the peace for the county palatine of Lancaster, (the said office of clerk of the peace for the said county of Lancaster being held by letters-patent from his Majesty, with the power of executing the same by deputy or deputies;)* be it further enacted and declared, That all conveyances and assignments of the estate and effects of any debtor or debtors, and all other acts, deeds, matters, and things which shall be done, exercised, or performed, in the execution of this act by any deputy or deputies of the clerk of the peace for the said county palatine of Lancaster, or by the person or persons who, for the time being, shall exercise and perform the trusts and duties of the said office within and for the said county palatine, shall be of the same force, validity, and effect, in the law, to all intents and purposes, as if the same had been done, executed, and performed, by the clerk of the peace of the said county palatine of Lancaster, for the time being.

Powers of the clerk of the peace for the county of Lancaster, to extend to his deputies.

XVI. *And, to the intent that no loss may arise to any creditor or creditors from any neglect or omission in the schedule, not containing the whole of the estate, real or personal, belonging to any debtor who shall apply for his or her discharge, under the authority of this act;* be it enacted, That all the estate, whether real or personal, which shall belong to any debtor or debtors, and of which he, she, or they

Estates of debtors not inserted in the

they shall be actually possessed or entitled unto at the time of making such schedule, shall be deemed and taken to be part of the estate contained in such schedule, though not inserted therein, and shall in like manner become vested in the clerk of the peace, town-clerk, or other officer acting as such, to all intents and purposes, as if the same had been contained in such schedule, and had been delivered into the court according to the directions of this act.

XVII. Provided always, and be it enacted, That no person holding any security whatsoever, for which such debtor never received any valuable consideration, shall be entitled to receive any benefit from the estate of such debtor, unless the person holding such security shall make it appear, to the satisfaction of the justices at some general or quarter-session, or adjournment thereof, that he or she became possessed of the same *bonâ fide*, and for good or valuable consideration.

XVIII. Provided always, and be it enacted, That in case of the death or removal of any clerk of the peace, town-clerk, or other officer acting as clerk of the peace as aforesaid, in whom the estate, right, title, interest, or trust, of any debtor or debtors shall have vested by the authority of this act, every such estate, right, title, interest, and trust, shall become vested in the successor or successors to every such clerk of the peace, town-clerk, or other officer acting as clerk of the peace as aforesaid respectively, as the case may be, to all intents and purposes whatsoever, under the provisions of this act.

XIX. Provided further, and be it also enacted, That no suit in equity shall be commenced by any assignee or assignees of any such debtor's estate and effects, without the consent of the major part in value of the creditors of such debtor, who shall meet together pursuant to a notice to be given, at least ten days before such meeting, in the *London Gazette*, or other newspaper which shall be published in the neighbourhood of the last residence of such debtor or debtors for that purpose.

XX. And be it further enacted by the authority aforesaid, That the clerk of the peace, town-clerk, or other officer acting as clerk of the peace, for every respective county, city, and county-town, and county, riding, division, cinque-port, liberty, and place, with whom any schedule of the estates of any insolvent debtor or debtors shall be left, and his successors, clerks of the peace, town-clerk, or other officer acting as clerk of the peace as aforesaid, shall, on the reasonable request of any creditor or creditors of such insolvent debtor or debtors, or his or their attorney, produce and shew to such creditor or creditors, or his or their attorney, in the day-time, the schedule of the estate of any such insolvent debtor or debtors, which shall be left with any such clerk of the peace, town-clerk, or other officer acting as clerk of the peace, or his predecessor in that office; and that a true copy of every such schedule, signed by the clerk of the peace, town-clerk, or other officer acting as clerk of the peace, in whose custody the same shall be, or his deputy,

deputy, purporting the same to be a true copy of such schedule, without being wrote on stamped paper, shall, at all times, be admitted in all courts whatsoever as legal evidence of the same; and if any clerk of the peace, or his deputy, town-clerk, or other officer acting as clerk of the peace, shall, on reasonable request as aforesaid, neglect or refuse to produce to any such creditor or creditors as aforesaid, or his or their attorney, any such schedule as aforesaid, and to permit the same to be inspected as aforesaid in the day-time, or shall refuse to make and deliver a copy of any such schedule on being requested as aforesaid so to make the same, shall for every such offence pay the sum of twenty pounds to any person who shall recover and sue for the same in any of his Majesty's courts of record at *Westminster* or *Dublin* respectively, as the case may be, by action of debt.

Assignees to compound with lords of manors for copyhold estates.

XXI. Provided always, and be it enacted, That before such time as any assignee or assignees as aforesaid shall enter on, or take any profit from any copyhold or customary estate, as aforesaid, he or they shall agree and compound with the lord or lords of the manor or manors of whom the same shall be holden, for the payment of such fine or income as, upon any surrender and admission thereto, hath heretofore been most usually accustomed to be paid; and that upon every such agreement or composition made, the said lord or lords for the time being, at the next court, or some subsequent court, which shall be holden for the said manor or manors, shall admit such assignee or assignees, tenant or tenants, to such copyhold or customary estate, according to the custom of the said manor or manors, of which the same shall be holden, and for and during such estate and interest as the said debtor had therein at the time of his or her being discharged as aforesaid, reserving the rents, duties, heriots, customs, and services, paying and to be rendered in respect of the said copyhold or customary estate.

The debtor's right alone to be affected by this act.

XXII. Provided also, That nothing herein contained shall extend to prejudice or affect any estate or interest, or right whatsoever, of any person or persons, other than the said debtor, which may be expectant upon or subject unto the estate or interest of the said debtor hereby vested in the said clerk of the peace, town-clerk, or other officer acting as clerk of the peace; but that the estate, interest, and right whatsoever, of every other person or persons, shall remain, continue, and be saved to them, in the same manner as if this act had not been made.

Mortgages to take place of claims of an inferior nature.

XXIII. Provided also, and be it enacted by the authority aforesaid, That nothing in this act shall extend, or be construed to hinder or prevent any mortgage or mortgages, charges or liens, upon the estate of such debtor or debtors, or any part thereof, to take place upon the lands, tenements, or hereditaments, or personal estate or effects, comprised in, or charged or affected by such mortgage or mortgages, charges or liens respectively, nor to prevent any statute-staple, statute-merchant, recognizance or judgement, acknowledged by or obtained against any such debtor or debtors, to take place upon the lands, tenements, or real



real estate of such debtor or debtors; and also where any inquisition shall have been taken upon any such statute or recognizance, or any writ or execution shall have been taken out and delivered to the sheriff or proper officer upon any such judgement, before such discharge shall be given in open session to any such debtor as aforesaid, the personal estate of every such debtor respectively shall be subject thereto, in the first place, for so much as shall remain due upon such mortgage, charge, lien, statute, recognizance, or judgement respectively, in like manner as such mortgagees and persons, having such charges or liens, and creditors, by statute, recognizance, or judgement, would have been preferred to other creditors of an inferior nature, against the real or personal estate of such debtor and debtors respectively, if this act had not been made; any thing hereinbefore contained to the contrary thereof in anywise notwithstanding.

XXIV. *And whereas many persons who may be entitled to and claim the benefit of this act, are seized and possessed of lands, tenements, and hereditaments, to hold to such debtors for the term of their natural lives, with power of granting leases, and taking fines, reserving small rents on such estates for one, two, or three lives, in possession or reversion, or for some number of years determinable upon lives; or have powers over real or personal estate, which such debtors could execute for their own advantage, and which said powers ought to be executed for the benefit of the creditors of such debtors; be it therefore enacted by the authority aforesaid, That in every such case, all and every the powers of leasing such lands, tenements, and hereditaments, and all other such powers as aforesaid, over real or personal estate, which are or shall be vested in any such prisoner or prisoners as aforesaid, shall be, and are hereby vested in the assignee or assignees of the real and personal estate of such prisoner, by virtue of this act, to be by such assignee or assignees executed for the benefit of all and every the creditors of such prisoners as aforesaid.*

Power of leasing lands, &c. vested in the assignees.

XXV. *And whereas, in some prisons or gaols in this kingdom, the office of keeper or gaoler is held in fee for life, or otherwise, by persons who never act as keepers or gaolers themselves, or know any thing of the prisoners therein, but depute or employ some person or persons under them as keepers or gaolers of such prisons or gaols; be it therefore enacted, That in every such case, the person who shall have been actually employed and acted as deputy-keeper or gaoler of any such prison or gaol at the time of the delivering in of the lists hereby directed to be delivered in, of prisoners in any such prison or gaol, at any general or quarter-sessions of the peace, or some adjournment thereof, and not the principal keeper or gaoler (unless where such principal keeper or gaoler shall act as keeper or gaoler himself,) shall take the oaths hereinbefore appointed to be taken by the keeper or gaoler of every such prison or gaol.*

The acting gaoler at the time of delivering lists to take the oaths.

XXVI. *And be it enacted by the authority aforesaid, That the justices, at any general or quarter-sessions of the peace, or adjournment thereof, to which any such prisoner shall be brought*

Gaoler on request of creditor to be sworn.

in pursuance of this act, shall, if required by any creditor of creditors of any such prisoner or prisoners, who shall oppose his or her discharge, administer and give to the keeper or gaoler of any such prison or gaol, at the time of bringing up any such prisoner, in order to be discharged under this act, an oath to the effect following; (that is to say,)

Oath.

‘ I do swear, That \_\_\_\_\_ was really and truly a prisoner in my custody, in the prison of \_\_\_\_\_ [or, in custody in some other prison, as the case may be,] to the best of my knowledge and belief, at or upon the first day of *February* one thousand eight hundred and six, and that the copy or copies of the cause or causes of his [or her] commitment or detainer, now by me brought with the body of the said \_\_\_\_\_ and produced to the said court, is or are a true copy or copies of the cause or causes of such commitment or detainer, without any fraud or deceit by me, or any other person whatsoever, to the best of my knowledge and belief.

So help me God.’

If the person delivering in list was not gaoler on *February 1, 1806*, he shall take the following oath.

And if any person who was a keeper or gaoler, or deputed keeper or gaoler, of any such prison or gaol, on the said first day of *February* one thousand eight hundred and six, or since, shall not happen to be the keeper or gaoler, or deputed keeper or gaoler, of any such prison or gaol at the time any such list as aforesaid is hereby required to be delivered in, then the justices, at any such session, or at any adjournment thereof, may and are hereby required to administer and give to the respective person or persons who shall be keeper or gaoler, or deputed keeper or gaoler, of any such prison or gaol, and deliver in any such list as aforesaid at any such general or quarter-session, or any adjournment thereof, an oath, touching the commitments, or books of commitment, of any such prison or gaol, to the effect following; (that is to say,)

Oath.

‘ I do swear, That I have examined the commitments, \_\_\_\_\_ or books kept of or concerning the commitment of prisoners to the prison of \_\_\_\_\_ in the [county, riding, division, city, town, place, or liberty of \_\_\_\_\_,] and that I do verily believe that the said commitments, or books of commitment, are really true, and not fictitious, nor calculated for this purpose; and by them it doth appear that \_\_\_\_\_ was, on the first day of *February* one thousand eight hundred and six, really and truly a prisoner in the actual custody of \_\_\_\_\_ the then keeper or gaoler, or deputy-keeper or gaoler, of the said prison or gaol, [or other prison, as the case may be,] without fraud or deceit by me, or any other person or persons, to my knowledge and belief.

So help me God.’

XXVII. And, in order to discover any fraudulent entries or commitments of prisoners in any prison or gaol-books; be it further enacted

enacted by the authority aforesaid, That the justices, at any general or quarter-session of the peace, or any adjournment thereof, are hereby authorised, at the request of any creditor or creditors of any prisoner, to convene before them, at some certain time to be appointed by them, any person or persons who was or were keeper or gaoler, or deputed keeper or gaoler, of any prison or gaol within their respective jurisdictions, on the said first day of *February* one thousand eight hundred and six, or at any time since; and to examine every such keeper or gaoler, or deputed keeper or gaoler, on oath, touching the commitment and continuance in custody of any such prisoner, as the justices, at any such general or quarter-session, or adjournment thereof, shall think fit; and if any sheriff, keeper or gaoler, or deputed keeper or gaoler shall neglect or refuse to bring before any such justices, at any session of the peace, or adjournment thereof, any such prisoner as shall be directed and required by warrant of any justice or justices as aforesaid, or to attend on being summoned for that purpose, he shall, on conviction, suffer six months' imprisonment; or if any keeper or gaoler attending shall refuse to make answer and discovery in the premises, as shall be reasonably required at such general or quarter-session, or any adjournment thereof, he, she, or they, so offending in the premises, shall, for every such offence, pay the sum of ten pounds to any person who shall recover and sue for the same in any of his Majesty's courts of record at *Westminster* or *Dublin* respectively, as the case may be, by action of debt.

At the request of creditors, gaolers may be examined on oath at the sessions, touching commitments.

Penalty on sheriffs, &c. disobeying orders of justices.

XXVIII. And be it further enacted by the authority aforesaid, That if any keeper or gaoler of any prison, or his deputy or deputies, shall, without just cause, to be approved of by the justices at some general quarter-session, or general session of the peace, or adjournment thereof, within their respective jurisdictions, refuse or delay to bring any such prisoner or prisoners as aforesaid to any such general quarter-session, or general session, or adjournment thereof, in order to his or her discharge; or shall neglect, refuse, or designedly omit, to insert, in any such list, the name or names of any such prisoner or prisoners who was or were actually in custody in his or their respective prison or gaol, on the said first day of *February* one thousand eight hundred and six, or since, or shall neglect or refuse to make out, fix up, or deliver such lists as aforesaid; or if any keeper or gaoler, or deputed keeper or gaoler, shall neglect or refuse to take any of the said oaths before mentioned, and hereby required to be taken by him, or shall detain any such prisoner after he or she shall be discharged as aforesaid: or if the printer of the *London Gazette* or *Dublin Gazette* respectively, or other newspaper as aforesaid, shall wilfully refuse or neglect to insert therein the notice by this act directed to be given, on reasonable request to him made for that purpose, every such keeper and gaoler of such prison or prisons, his deputy or deputies, and every such printer as aforesaid, shall respectively forfeit and pay to each prisoner in every such

Penalty on gaolers and printer of Gazette or newspaper, not complying with the regulations of this act.

such case injured, the sum of one hundred pounds, which shall and may be recovered with treble costs of suit, by action of debt, bill, plaint, or information, in any of the said courts of record at *Westminster* or *Dublin*, as the case may be, wherein no essoign, protection, or wager of law, or more than one imparlance, shall be allowed.

Punishing  
gaolers for  
perjury.

**XXIX.** And be it further enacted by the authority aforesaid, That if any keeper or keepers, gaoler or gaolers, or any deputy-keeper or gaoler of any prison, shall, in taking of the aforementioned oaths, forswear and perjure themselves, and shall thereof be lawfully convicted, such keeper or gaoler, or deputed keeper or gaoler, of such prison or prisons, shall (over and above the penalties to be inflicted on persons convicted of perjury,) upon every such conviction, forfeit and pay the sum of five hundred pounds, with full costs, by bill, plaint, or information, or action of debt, in any of his Majesty's courts of record at *Westminster* or *Dublin* respectively, as the case may be, wherein no essoign, protection, or wager of law, shall be allowed, by and in the name of such person or persons, his and their executors and administrators, to whom an assignment or conveyance in pursuance of this act shall be made of the estate and effects of such prisoner or prisoners; and if no such assignee or assignees shall be living, then in the name or names of any other creditor or creditors, who shall sue for the said penalties, to be applied one moiety to the informer or informers, and the other moiety towards satisfaction of the debts of such creditor or creditors.

Penalty on  
clerk of the  
peace not giv-  
ing copies of  
adjudication  
of discharges.

**XXX.** And be it further enacted, That if any clerk of the peace, or his deputy, or town-clerk, or other officer acting as clerk of the peace, shall delay or refuse to give every or any such prisoner, adjudged to be entitled to his discharge as aforesaid, within fourteen days after such adjudication, a copy of the order of adjudication, on the payment of two shillings and sixpence, or shall take more than two shillings and sixpence for such copy, or shall take more than one shilling for an assignment or conveyance of such prisoner's estate and effects, every such clerk of the peace, or his deputy, or town-clerk, or other officer acting as clerk of the peace, who shall so offend, and who shall be convicted at any such general or quarter-session of the peace, or any adjournment thereof, of any such offence, shall, for every such offence, forfeit and pay to every such prisoner the sum of twenty pounds, as the justices of the peace at such general or quarter-sessions of the peace, or adjournment thereof, shall order, and who are hereby empowered to cause the same to be levied by distress and sale of the goods of any such clerk of the peace, or his deputy or town-clerk, or other officer acting as clerk of the peace, so offending.

Debtors false-  
ly swearing,  
shall suffer as  
for wilful per-  
jury.

**XXXI.** And be it further enacted by the authority aforesaid, That if any debtor as aforesaid, who shall take the benefit of this act, shall wilfully forswear and perjure himself, herself, or themselves, in any oath to be taken under this act, and shall be lawfully

lawfully convicted thereof, he, she, or they, so offending, shall suffer such punishment as by law may be inflicted on persons convicted of wilful and corrupt perjury.

XXXII. And be it further enacted by the authority aforesaid, That no person entitled to the benefit of this act shall, at any time hereafter, be imprisoned by reason of any judgement or decree obtained for payment of money only, or for any debt, bond, damages, contempts for non-payment of money, costs, sum or sums of money contracted, incurred, occasioned, owing or growing due, before the said first day of *February* one thousand eight hundred and six; but that upon every arrest upon every judgement, or such decree, or for such debts, damages, contempts, costs, sum and sums of money, it shall and may be lawful for any judge of the court where the process issued, or for any two justices of the peace, upon shewing the copy of the order of adjudication as aforesaid, to release and discharge out of custody such prisoner or prisoners as aforesaid, and at the same time to order the plaintiff or plaintiffs in such suit or suits to pay such prisoner or prisoners the costs he, she, or they shall have incurred on such occasion, or so much thereof as to such judge or justices shall seem just and reasonable; and every such judge is hereby empowered so to do on such prisoner's causing a common appearance to be entered for him, on every such action or suit.

Debtors discharged not liable to be imprisoned for debts prior to Feb. 1, 1806.

XXXIII. And whereas, under former acts of this kind, doubts have arisen what was to be done with such prisoners who applied at any session to be discharged, who owed and stood charged with debts, as well previous as subsequent to the day limited by the respective acts; to remedy which, be it therefore enacted by the authority aforesaid, That no prisoner or prisoners shall be discharged of any debts incurred subsequent to the first day of *February* one thousand eight hundred and six; and if it shall appear to the justices, at any session or adjournment, that any prisoner or prisoners, then applying to them to be discharged, shall stand charged as well with debts previous to, as subsequent to the said first day of *February* one thousand eight hundred and six, that, in such cases, it shall and may be lawful to and for the justices to discharge the person of such prisoner on account of all debts incurred previous to the said first day of *February* one thousand eight hundred and six, and to remand him or her back to the custody of the keeper of the prison from whence he or she was brought, for all debts which he or she stands charged with in his custody, incurred subsequent to the said first day of *February* one thousand eight hundred and six.

Prisoners not discharged of debts subsequent to Feb. 1, 1806.

XXXIV. And be it further enacted by the authority aforesaid, That in case any person, being a prisoner, charged in execution on the said first day of *February* one thousand eight hundred and six, and having before or since that day petitioned any court to be discharged as an insolvent debtor, and having conformed to the several provisions of the laws in being for that purpose, shall have been brought up, and by the court before which

Prisoners who on application as insolvent debtors have been remanded back, and since discharged with-

out their consent; entitled to the benefit of this act,

which such prisoner was so brought up, remanded back to the prison or gaol from which such prisoner was brought up, there to continue in execution on the undertaking of his or her plaintiff or plaintiffs to pay to him or her two shillings and four-pence weekly and every week, or such other allowance as by law is directed to be paid in such case, during such time as such prisoner should remain in execution at the suit of such plaintiff or plaintiffs; and such prisoner so continued in execution shall have been or shall be discharged from such execution by his or her plaintiff or plaintiffs, without his or her own privity or consent, subsequent to the said first day of *February* one thousand eight hundred and six, and before the day whereon he or she might otherwise have applied to take the benefit of this act, every such prisoner shall be entitled, notwithstanding such discharge, to the same relief and advantage, to all intents and purposes whatsoever, which he or she might or could have otherwise obtained by virtue of this act; any thing herein contained to the contrary notwithstanding.

Act may be pleaded to any action of escape, &c.

XXXV. And be it further enacted by the authority aforesaid, That if any action of escape, or any suit or action, be brought against any justice or justices of the peace, sheriff, keeper or gaoler of any prison, for performing their office, in pursuance of this act, they may plead the general issue, and give this act in evidence; and if the plaintiff be nonsuited, or discontinue his action, or verdict pass against him, or judgement upon demurrer, the defendant shall have treble costs.

Act may be pleaded generally by prisoners.

XXXVI. And be it further enacted by the authority aforesaid, That if any *scire facias* or action of debt or upon judgement shall be brought against any prisoner, his or her heirs, executors, or administrators, upon any judgement obtained against any such prisoner, or on any statute or recognizance acknowledged by him or her, before the said first day of *February* one thousand eight hundred and six, with respect to prisoners in actual custody, on the said first day of *February* one thousand eight hundred and six, it shall and may be lawful for any such prisoner, his or her heirs, executors or administrators, to plead generally that such prisoner was actually a prisoner in such prison, or in some other prison, at such a person's suit on the first day of *February* one thousand eight hundred and six, and was or were duly discharged, according to this act, at the general quarter-session, or general session, or adjournment thereof, held at such time and place for such county, riding, division, liberty, city, town or place, (as his, her, or their case is,) without pleading any matter specially; and in case any other suit or action shall be commenced against him, her, or them, for any other debt, sum or sums of money, due before the first day of *February* one thousand eight hundred and six, to plead in discharge of his or her person from execution, (over and above such matters as aforesaid,) that such debt or sum of money (as the case shall happen) was contracted or due before the first day of *February* one thousand eight hundred and six, without

without pleading any other matter specially; whereto the plaintiff shall or may reply generally, and deny the matters pleaded as aforesaid, or reply any other matter or thing which may shew the said defendant not to be entitled to the benefit of this act, or not duly discharged according to it, in the same manner as the plaintiff might have replied in case the defendant had pleaded this act, and his discharge, by virtue of this act, specially; and if the plaintiff be nonsuited, discontinue his action, or verdict pass against him, or judgement on demurrer, the defendant to have treble costs.

XXXVII. Provided always, That nothing in this act contained shall extend, or be construed to extend, to release or discharge any attorney at law, or solicitor, or any other person or persons acting or pretending to act as such, with regard to any debt with which he or they shall stand charged for any money, or other effects, recovered and received by him or them, for the use of any person or persons, bodies corporate or politick, and by any attorney, solicitor, or other person or persons acting as such, embezzled, concealed, or converted to his or their own use; or to release or discharge any servant or agent, or any other person or persons employed or entrusted as such, with regard to any debt or demand with which he, she, or they shall stand charged for or on account of any money, goods, or other effects received or possessed by him, her, or them, for the use and on account of his, her, or their master or masters, or employers, and by such servant or agent embezzled, concealed, or converted to his, her, or their own use; any thing herein contained to the contrary thereof in anywise notwithstanding.

XXXVIII. *And whereas many evil-disposed persons, to support their profligate way of life, have, by various subtle stratagems, threats, and devices, fraudulently obtained divers sums of money, goods, wares, merchandizes, bonds, bills of exchange, promissory notes, or other securities for money, to the great injury of industrious families, and to the manifest prejudice of trade and credit;* be it enacted, That no prisoner, who knowingly and designedly, by false pretence or pretences, shall have obtained from any person or persons, money, goods, wares, merchandize, bonds, bills of exchange, promissory notes, or other securities for money, shall have or receive any benefit or discharge by or under this act; but the justices at any general or quarter-sessions of the peace, or any adjournment thereof, before whom any such prisoners shall be brought, upon due proof of the matter, made to their satisfaction, shall remand such prisoner to the custody of the gaoler or keeper of the prison from whence he or she shall have been brought; any thing herein contained to the contrary notwithstanding.

XXXIX. Provided always, That no prisoner who shall have been remanded to prison under any act heretofore passed for the relief of insolvent debtors, for having fraudulently obtained money, goods, or securities for money on false pretences, or for having secretly or fraudulently removed stock, cattle, or other effects, which were subject or liable to be detained for

Act not to extend to attorneys or servants embezzling money:

Nor to persons obtaining money on false pretences:

Nor to prisoners remanded to prison under any insolvent act, for fraudulently obtaining money, &c.

for rent, or who shall have lost or forfeited the benefit of any such former act by having made any fraudulent sale, transfer, conveyance, or assignment, since his or her imprisonment, to the prejudice of the fair and honest creditor, or who shall have obtained a discharge under such former act fraudulently, or shall have taken an oath under such act, any part of which was not true, shall have or receive any benefit or discharge by or under this act; but the justices at any general or other session of the peace, or any adjournment thereof, before whom any such prisoner shall be brought, upon due proof of the matter made to their satisfaction, shall remand such prisoner to the custody of the gaoler or keeper of the prison from which he or she shall have been brought; any thing herein contained to the contrary notwithstanding.

Nor to persons charged in execution for damages recovered in any action for criminal conversation, &c.

XL. Provided also, That no person charged in execution for damages recovered in any action for criminal conversation with the wife of the plaintiff in such action, or in any action for seducing or carnally knowing the daughter or female servant of the plaintiff, or in any action for a malicious prosecution, or in any action for any other malicious injury, shall have any benefit under this act, except only in cases where the plaintiff in such actions respectively shall be dead, and no person shall have obtained probate of the will or letters of administration of the effects of such plaintiff within twelve months after the decease of such plaintiff.

Nor to persons removing effects, of the value of twenty pounds, liable to be distrained for rent.

XLI. *And whereas many debtors for rents of lands, messuages, houses, and other premises, have, with fraudulent intent to disappoint the right of their respective landlords, removed the stock, cattle, furniture, goods, or other effects, which were subject and liable to be distrained for the satisfaction of the said rents; be it enacted by the authority aforesaid, That no prisoner or prisoners, who, in a secret, clandestine, or fraudulent manner, shall have removed, or caused to be removed, within six years, any such stock, cattle, furniture, goods, or effects, of the value of twenty pounds or upwards, which were subject or liable to be distrained by their respective landlords for or in payment of such rent or rents, whereby such landlord or landlords shall have lost all or some part of the rent or rents due to him, her, or them, as aforesaid, shall be discharged by or under this act, but shall, on due proof of the matter as aforesaid, be remanded in manner hereinbefore mentioned; any thing hereinbefore contained to the contrary notwithstanding.*

Nor to persons selling or assigning

XLII. *And whereas many debtors have, with a view to defraud their creditors, sold, transferred, conveyed, or assigned their estate and effects to some person or persons, subsequent to their being in custody of law, or imprisoned under some process for debt: and whereas such sale, transfer, conveyance, or assignment, hath been fraudulently made, to the infinite prejudice of the fair and honest creditor, though sufficient proof could not be obtained to convict the party of a fraudulent design; be it enacted, That whenever it shall be proved, by one or more credible witness or witnesses, to*



to the satisfaction of the court to which any prisoner shall be brought up, in order to obtain his or her discharge, that such prisoner has sold, transferred, conveyed, or assigned, to any person or persons, all or any part of his estate or effects, subsequent to the time of his imprisonment, without just cause for so doing, to be allowed by the justices presiding in such court as aforesaid, every such debtor shall lose all the benefits and advantages that he might otherwise have claimed under the authority of this act, and shall not be entitled to his or her discharge; and every such sale, transfer, conveyance, or assignment, is hereby declared to be null and void.

XLIII. And be it further enacted by the authority aforesaid, That every gaoler or keeper of any prison shall, and is hereby required to suffer, in the day-time, any person or persons, desiring the same, to see and speak, in the lodge, or some convenient room in the said prison, with any prisoner or prisoners, whose names are inserted in the before mentioned list or lists, or the *London* or *Dublin Gazette*, or other newspapers, or any of them, and also to see, in the true and genuine books of the said prison, the entries made of the name or names of such prisoner or prisoners, debtor or debtors, together with the name or names of the person or persons at whose suit or suits he, she, or they, are or were detained; and if any such gaoler or keeper shall refuse or neglect to comply with what is hereby above required, every such gaoler or keeper who shall so offend in the premises shall forfeit and pay to the person so refused and aggrieved the sum of forty pounds, to be recovered with costs of suit, by action of debt, bill, plaint, or information, in any of the courts at *Westminster* or *Dublin*, as the case may be, wherein no essoign, protection, wager of law, or more than one imparlance shall be allowed, by and in the name or names of the person or persons so refused and aggrieved.

XLIV. And be it further enacted, That if any gaoler or keeper, or deputed gaoler or keeper, of any prison or prisons, shall make or cause to be made any false entries, in any book or books belonging to any prison or gaol under his care, or of which he is or was gaoler, or shall prepare or keep, or cause to be prepared or kept, any false book or books, in order for any false or untrue entry or entries to be made therein, or shall insert in any list to be delivered in as aforesaid, the name or names of any person or persons who was not in actual custody as aforesaid, (except as in the oath of every such gaoler or keeper, or deputed gaoler or keeper, shall be excepted,) every such gaoler or keeper, or deputed gaoler or keeper, shall over and above the penalties which he shall be liable to for every such fraud, forfeit and pay the sum of five hundred pounds, to be recovered with treble costs of suit, by and in the name and for the use of any person or persons who shall be prejudiced by any such false entry or entries, which penalties shall and may be recovered by action of debt, bill, plaint, or information,

in

effects to  
defraud  
creditors.Penalty on  
gaolers not  
permitting  
prisoners to  
be spoken  
with, or entry  
in the books  
of the prison  
to be seen.Penalty on  
gaoler for  
making false  
entries.

in any of his Majesty's courts of record at *Westminster* or *Dublin*, as the case may be, wherein no essoign, protection, wager of law, or more than one imparlance shall be allowed.

Debtors refusing to discover the trade and abode of the person at whose suit detained, excluded the benefit of this act.

XLV. And be it further enacted, That if any debtor, being thereunto required by any creditor, shall refuse to discover and declare the trade or occupation, and habitation or last place of abode, of the person or persons at whose suit he or she is or was detained or charged in custody, or if any prisoner being called for and desired by any creditor or creditors to come to the lodge of the prison in which any such prisoner shall be confined, shall refuse to come, without some reasonable cause being made appear to the contrary, every such debtor, upon proof being made thereof, before the justices at any general or quarter-session of the peace, or any adjournment thereof, to be held as aforesaid, shall not have or receive any benefit or discharge by or under this act; any thing herein contained to the contrary thereof in anywise notwithstanding.

Justices for York and Lincoln may hold a session near to the county-gaol.

XLVI. *And whereas there is but one common or county-gaol for each of the respective counties of York or Lincoln, which said counties are each of them divided into several ridings or divisions, all of which have several commissions of the peace; and if the gaoler of these gaols be obliged to carry the debtors, prisoners therein, to the quarter-session of such riding or division, the same will be a very great charge, not only to such gaoler, but also to the prisoners, in these large counties; be it therefore enacted by the authority aforesaid, That it shall and may be lawful for two or more justices of the peace for any of the ridings or divisions in the respective counties, (or any other county or counties where the prisons are at a distance from the place where the sessions are held,) at the common or county-gaol thereof respectively, or at some convenient place near thereto, and they are hereby required to assemble and meet, and to hold session there, by adjournment from their respective quarter-session from time to time, for the discharge of the respective prisoners therein, according to the powers, limitations, and directions of this act.*

Justices for the district of Holland may hold an adjourned session.

XLVII. *And whereas the district or division of Holland, in the said county of Lincoln, is distant near forty miles from the said county-gaol, and it is highly inconvenient and expensive for the justices of the peace acting for the said division, to be obliged to travel to the said gaol for the sole purpose of discharging the prisoners under the powers by this act given; be it therefore enacted, That, for the several purposes aforesaid, the justices for the said division or district of Holland may adjourn their original sessions to the county-gaol, or some place near thereunto; and it shall and may be lawful for any two justices of the peace, acting either for the parts of *Lindsey*, *Kesteven*, or *Holland*, to hold such adjourned sessions for the sole purpose of discharging such prisoners; notice of the adjournment of such original sessions being given by the clerk of sessions to such justices, and who shall attend there to register the proceedings of the said court,*

so far as the same relate to or affect the discharge of any prisoner detained for debt in the division of *Holland*, and claiming the benefit of this act.

XLVIII. *And whereas the next general quarter-sessions of the peace for the county of Surrey, which shall happen after the passing of this act, may be in the county, and upwards of twenty miles from any of the said prisons; be it therefore enacted by the authority aforesaid, That it shall and may be lawful for such justices as shall be assembled at the general quarter-session of the peace to be holden for the county of Surrey, next after passing of this act, and they are hereby required forthwith to adjourn the said sessions to the borough of Southwark, or to the sessions-house in Horsemonger-lane, in the parish of Newington, in the said county of Surrey, for the purpose of administering the oaths required to be taken and subscribed by this act, by the several gaolers within the said county, and for the discharge of prisoners or other debtors according to the powers, limitations, and directions of this act.*

Justices for Surrey may adjourn to Southwark or to the sessions-house in Horsemonger-lane.

XLIX. *And be it further enacted by the authority aforesaid, That all debtors and others, who were in prison on or before the said first day of February one thousand eight hundred and six in any of the gaols of this kingdom, and now remain there for not paying their fees, rents, or other demands, due or claimed as due, to the keeper or keepers of any prison respectively, or to any other officer of such prison, and upon no other account, shall be discharged therefrom, he, she, or they, taking the oath by this act required to be taken by prisoners.*

Prisoners in custody for prison-fees to be discharged.

L. *Provided always, and it is hereby further enacted by the authority aforesaid, That this act shall not extend, or be construed to extend, to discharge any person seeking the benefit of this act, with respect to any debt or penalty with which he or she shall stand charged at the suit of the Crown, or of any person for any offence committed against any act or acts of parliament relative to his Majesty's revenues of customs, excise, stamps, or salt-duties, or any of them, or any branches of the publick revenue, or at the suit of any sheriff or other publick officer, upon any bail-bond entered into for the appearance of any person prosecuted for any offence committed against any act or acts of parliament relative to his Majesty's said revenues of customs, excise, stamps, or salt-duties, or any other branches of publick revenue, unless any three of the lords-commissioners of his Majesty's treasury for the time being, shall certify their consent under their hands to the said justices at their said sessions, or adjournment thereof, for the discharge of such prisoner as aforesaid,*

Act not to extend to debtors of the Crown, or offenders against the revenue-laws.

LI. *And whereas, under former acts, creditors have been put to great expence and trouble, in attending every session and adjournment, during the whole continuance of the act, to oppose the discharge of debtors clearly excluded from any benefit under the said respective acts, but who, after having been before one session heard, and refused*

*a dis-*

Determination of justices to be final, unless the debtor gets rid of the objections to his discharge.

a discharge, to harass their creditors, constantly gave fresh notices for each subsequent session and adjournment, of their intended application to be discharged; to remedy which, be it further enacted by the authority aforesaid, That in all cases whatever, the determination of the justices in session or adjournment shall be final to all intents and purposes, unless the debtor shall, during the continuance of this act, get rid of the objection or objections for which they refused his discharge; and that the same may be clear and certain, the justices are hereby required to state the objections why such debtor's discharge is refused by them; and in all cases whatever, it shall and may be lawful to and for the justices at some one subsequent session within the space of twelve calendar months after he shall have been so remanded, upon application from the prisoner, and due proof on oath made to them by two or more credible witnesses (which oath they are hereby empowered to administer,) of such objection or objections being removed, and on proof of notice served, at least twenty days previous to such application, on the creditor or creditors who before opposed his discharge, and of notice likewise inserted in the *London* or *Dublin Gazette*, in manner before directed by this act, to order such prisoner to be brought before them, and, if they shall then be of opinion the said debtor is entitled to the benefit of this act, to adjudge him or her to be entitled to the benefit of this act; and if a prisoner, to order him or her to be discharged, he or she taking the oath, and in all other respects conforming to the directions of this act.

Estates of which prisoners are seised in tail, to be delivered up to their creditors.

LII. *And whereas it may happen that several persons who may claim and be entitled to the benefit of this act, are seised of an estate-tail in some freehold or copyhold lands, tenements, or hereditaments, which entail, with the remainders thereon expectant, they have by law power to defeat and bar, either by levying a fine or fines, suffering a common recovery or common recoveries, or by surrender or surrenders thereof, whereby such person or persons' said freehold or copyhold lands, tenements, and hereditaments, would be liable to the payment of their debts, and be delivered up, according to the terms of this act, for the benefit of their creditors; be it therefore enacted by the authority aforesaid, That in every such case such person or persons so seised as aforesaid, and who shall be entitled to and claim the benefit of this act, shall, to all intents and purposes whatsoever in law, be deemed and taken, and is and are hereby declared, to be seised of such lands, tenements, and hereditaments in fee, and the same shall be delivered up to such creditor or creditors of every such prisoner, in the same manner as if such person or persons had actually levied a fine, suffered a common recovery or recoveries, or made a surrender or surrenders thereof, and thereby had become seised in fee; any law or construction of law to the contrary thereof in anywise notwithstanding.*

LIII. *And whereas many persons who may be entitled to and claim the benefit of this act, have been great dealers, or otherwise engaged in large transactions, whereby they may be entitled to sundry and great debts*

*debts and demands of various and intricate natures, and they may be entitled to equities of redemption of estates subject and liable to mortgages, judgements, or other incumbrances, or to reversions, remainders, or other contingent estates, lands, tenements, or hereditaments, or to other trusts or interests in estates, both real and personal, which may not be sufficiently described or discovered in the schedule or inventory before directed to be delivered in upon oath by the prisoner to be discharged as aforesaid, or which may want his aid and assistance to adjust, make out, recover, or manage, for the benefit of his creditors;*

be it therefore enacted by the authority aforesaid, That it shall and may be lawful to and for the respective assignees of the estate and effects of such debtor or debtors, who shall obtain his, her, or their discharge in pursuance of this act, or any other person or persons duly authorised by them for that purpose, from time to time, to apply to any two or more of the justices of the peace for the county, riding, division, city, town, place, or liberty, where such debtor or debtors shall be then residing, thereby desiring that such debtor or debtors may be further examined as to any matters or things relating to his, her, or their estate or effects, whereupon such justices shall send for or call before them such debtor or debtors, by such warrant, summons, ways or means, as they shall think fit; and upon such debtor's appearing, shall examine him, her, or them, as well upon oath as otherwise, as to such matters and things as such assignee shall desire, relating to the estate and effects of such debtor or debtors; and if any debtor or debtors (on payment or tender of payment, of such reasonable charges as such justices shall judge sufficient,) shall neglect or refuse to come or appear, not having a lawful excuse, to be made known to such justices, and by them allowed, or being come before them, shall refuse to be sworn, or to answer to all such questions as by such justices shall be put to him, her, or them, relating to the discovery of his, her, or their estate or effects so vested, or intended to be vested, in such clerk of the peace, town-clerk or other officer acting as clerk of the peace, or such assignees as aforesaid, then it shall and may be lawful to and for such justices, by warrant under their hands and seals, to apprehend such debtor or debtors so offending as aforesaid; and him, her, or them, to commit to the common gaol, there to remain, without bail or mainprize, until such time as he, she, or they shall submit him, her, or themselves to such justices, and answer upon oath to all such lawful questions as shall by such justices be put to him, her, or them, for the purposes aforesaid.

LIV. Provided always, and be it enacted, That notwithstanding the discharge of any debtor or debtors by virtue of this act, if it shall hereafter appear the same was obtained fraudulently, or that any part of the oath taken by any such debtor was not true, then, and in every such case, every such discharge shall be void and of none effect.

LV. And be it further enacted by the authority aforesaid, That it shall be lawful at all times hereafter for any assignee or assignees of the estate or effects of any debtor or debtors, who

Assignees may apply for further examination of debtors to two justices.

Fraudulent discharges void.

Assignees with consent of the majority in value who

of creditors, may compound for debts, and submit disputes to arbitration.

who shall be chosen in pursuance of this act, by and with the consent of the major part in value of the creditors of such debtor or debtors, who shall be present at a meeting to be had on twenty-one days' notice being previously given for the purpose hereafter mentioned, in the *London Gazette*, if the debtor was in custody in *London*, or within the weekly bills of mortality, and if not then, also in some newspaper which shall be published in the county, city, or place in or near which such person or persons shall have been in gaol; and if in custody at *Dublin*, or in the county of *Dublin*, in the *Dublin Gazette*; and if in any other place in that part of the united kingdom called *Ireland*, then also in some newspaper which shall be published in the county, city, or place in or near which such person or persons shall have been in gaol, to make compositions to any person or persons, or accountants to such debtor or debtors, where the same shall appear necessary or reasonable, and to take such reasonable part of any such debt as can upon any such composition be gotten, in full discharge of such debts and accounts; and also to submit any difference or dispute between such assignee or assignees, and any person or persons, for or on account or by reason or means of any matter, cause, or thing, relating to the estate or effects of such debtor or debtors, or to any debt or debts due, or claimed to be due, to or from such debtor or debtors, to the final end and determination of arbitrators, to be chosen by the said assignee or assignees, and the major part in value of such creditors, and the party or parties with whom they shall have such difference, and to perform the award of such arbitrators, or of any umpire to be chosen by them, or otherwise to settle and agree the matters in difference and dispute between them, in such manner as the said assignee or assignees, with such consent as aforesaid, shall think fit and can agree, and the same shall be binding to all the creditors of such debtor or debtors; and every such assignee or assignees is and are hereby indemnified for what they shall fairly do in the premises in pursuance of this act.

LVI. *And, for the better discovery of the estate and effects of any debtor who shall be discharged by virtue of this act, be it further enacted by the authority aforesaid, That any person or persons who shall have accepted of any trust or trusts, and shall wilfully conceal or protect any estate real or personal, of any such debtor from his creditors, and shall not, within thirty days after any assignee or assignees shall, in pursuance of this act, be chosen of any such debtor's estate, discover and disclose to such assignee or assignees such trust and estate in writing, and deliver up or make over the same to such assignee or assignees, he, she, or they, so offending, shall, for every such offence, forfeit the sum of one hundred pounds, and also double the value of the estate, either real or personal, so concealed, to or for the use of the creditors of any such debtor; to be recovered by action of debt in any of his Majesty's courts of record at Westminster or Dublin, as the case may be, in the name or names of the assignee*

Penalty on persons concealing debtors' estates.

assignee or assignees of such debtor's estate, together with treble costs of suit.

LVII. *And whereas provision ought to be made as to what should become of the estate and effects of any debtor or debtors not got in, obtained, or recovered, by any assignee or assignees chose pursuant to the directions of the several acts at the time of his or their death or deaths, and whose heir or heirs, executors, administrators, and assigns, refused to act or meddle therein; to remedy which, be it enacted, That in all such cases it shall and may be lawful to and for the creditors of every such debtor or debtors to chuse a new assignee or assignees, in manner and form as hereinbefore is directed, and to obtain a new assignment from the clerk of the peace or his deputy, town-clerk, or other officer acting as clerk of the peace, pursuant to the order of the justices, and which said order the said justices are hereby required and empowered to direct, (on due proof on oath being made to them of the death of such former assignee or assignees, and refusal of his or their heirs, executors, administrators, or assigns, to act or meddle therein;) and the said clerk of the peace, or his deputy, town-clerk, or other officer acting as clerk of the peace, are hereby empowered to obey the same, and execute such assignment accordingly, in manner and form as if no former assignment had ever been made, the said assignee or assignees, clerk of the peace, or his deputy, town-clerk, or other officer acting as clerk of the peace, hereby conforming to all orders and directions made by this act relative to them, or any of them, and to be liable to all such pains and penalties as are inflicted on them, or any of them, by this act, for disobedience in any part thereof, or neglect of duty whatever; and in case any such assignee or assignees shall die, and his heirs, executors, administrators, or assigns, shall refuse to act, that then and in such case, it shall be lawful for such justices of the peace to appoint a new assignee or assignees, with the like powers and authorities as are given by this act; and the said justices shall have power, in a summary way, to oblige the heirs, executors, administrators, and assigns of such assignee or assignees, to account and deliver up all such estate and effects as shall remain in his or their hands, to be applied for the purposes of this act.*

If assignees die, others may be chosen.

LVIII. *And, to the intent and purpose that the estate and effects of such debtor or debtors as shall be discharged by virtue of this act may be duly and faithfully applied for the benefit of his, her, or their real creditors; be it enacted by the authority aforesaid, That it shall and may be lawful to and for the respective courts at Westminster and Dublin, and the courts of great sessions in Wales, and the counties palatine of Chester, Lancaster, and Durham respectively, and the courts of limited jurisdiction in that part of the united kingdom called Ireland, from whence any process issued, upon which any such debtor or debtors was or were committed, or where the process issued out of any other court, to and for the judges of the court of King's Bench, Common Pleas, and Exchequer, or of great sessions, or counties palatine aforesaid, within their*

Courts on complaint may remove assignees.

respective jurisdictions, or any one of them, from time to time, upon the petition of any such debtor, or the creditor or creditors of such debtor, complaining of any insufficiency, fraud, mismanagement, or other misbehaviour, of any assignee or assignees of the estate or effects of any such debtor or debtors, to summon all parties concerned, and, upon hearing the parties concerned therein, to make and give such orders and directions therein, either for the removal or displacing such assignee or assignees, and appointing any new assignee or assignees in the place or stead of such assignee or assignees, so to be removed or displaced, and for the prudent, just, and equitable management or distribution of the estate and effects of any such debtor, for the benefit of the respective creditors, as the said courts or judges respectively shall think fit; and in case of the removal or displacing of any assignee or assignees, and the appointing of any new assignee or assignees, the estate or effects of such debtor or debtors shall, from thenceforth, be divested out of the assignee or assignees so removed or displaced, and be vested in, and delivered over to such new assignee or assignees, in the same manner, and for the same intents and purposes, as the same were before vested in the assignee or assignees first chosen as aforesaid; any thing in this act contained to the contrary notwithstanding.

Where mutual credit has been given, balance to be stated.

LIX. Provided always, and be it enacted by the authority aforesaid, That in all cases where mutual credit hath been given between any debtor who shall be discharged in pursuance of this act, and any other person or persons, or bodies corporate or politick, before the delivery of such schedule or inventory of the estate and effects of such debtor or debtors, upon oath as aforesaid, the respective assignee or assignees of such debtor or debtors is and are hereby authorised and required on his and their parts, to state and allow an account between them and the other party or parties concerned; and nothing more shall be deemed to be vested in such clerk of the peace, or town-clerk, or other officer acting as clerk of the peace, or such assignee or assignees as aforesaid, as the estate or effects of such debtor or debtors, than what shall appear to be justly due to him, her, or them respectively, as and for the balance of such account, when truly stated.

LX. *And whereas many persons are often committed by the courts of law and equity for contempts, for not paying money ordered or awarded to be paid, and also for not paying of costs duly and regularly taxed and allowed by the proper officer, after proper demands made for that purpose, and also upon the writ of excommunicato capiendo or other process for, or grounded on, the non-payment of money, costs, or expences, in some cause or proceeding in some ecclesiastical court, or for contempt to such court relating thereto; it is hereby declared and enacted, That all such persons are and shall be entitled to the benefit of this act, on and subject to the same terms, conditions and restrictions, as are herein expressed and declared with respect to prisoners for debt only.*

Persons for not paying monies awarded costs, &c. entitled to the benefit of this act.

LXI. *And*



LXI. *And whereas great numbers of poor people have been and are now imprisoned for debt, upon processes issuing out of courts of conscience*; it is hereby enacted and declared, That all such prisoners shall be entitled to have the benefit of this act, and be discharged under the same, provided he, she, or they conform to the directions hereinbefore prescribed, touching other prisoners who shall be discharged by virtue of this act.

LXII. Provided always, and be it further enacted, That no person who shall have taken the benefit of any act heretofore passed for the relief of insolvent debtors within the space of five years last past, shall have or receive any benefit or advantage of or under this act, nor be deemed to be within the intent and meaning thereof, so as to be discharged under the same; any thing hereinbefore contained to the contrary thereof notwithstanding.

LXIII. And be it further enacted by the authority aforesaid, That in all cases wherein by this act an oath is required, the solemn affirmation of any person being a Quaker, shall and may be accepted and taken in lieu thereof; and every person making such affirmation, who shall be convicted of wilful and false affirmation, shall incur and suffer such and the same penalties as are inflicted and imposed by this act upon persons convicted of wilful and corrupt perjury.

LXIV. And be it further enacted, That nothing herein contained shall be deemed or taken to discharge the future estate or effects real or personal of any person or persons discharged under this act, whether such person or persons shall or shall not have been charged in execution of or from the payment of any debts, damages, costs, sum or sums of money, due, owing, or demandable from any such person or persons, or in respect of which any such person or persons was or were in custody; and all and every person or persons entitled to receive or to be paid any such debt, damages, costs, sum or sums of money, shall have all such and the like remedies in law or equity against such future estate and effects, other than and except the necessary apparel and bedding of such person or persons and their family, and the necessary tools for his, her, or their trade and occupation, not exceeding the value of fifteen pounds, but not against the person of the party for payment thereof, as he, she, or they might have had if this act had not been made; and in any case in which the payment or recovery of such demands or sums of money could before the passing of this act have been enforced only by commitment, either on the ground of contempt or otherwise, of the persons liable thereto, the party interested therein shall be and is hereby enabled to sue the person or persons who ought to have paid the same, for what shall remain unsatisfied thereof, in like manner as if the sum remaining unsatisfied had been money lent and advanced by, or money had and received for the use of the person having such demand, but shall be entitled to recover, or have execution out of or against such future estate and effects only, and shall not be entitled to arrest or take in execution the party against whom such demand shall be enforced.

Act not to extend to Scotland.

LXV. Provided also, and it is hereby enacted, That nothing in this act contained shall extend to that part of *Great Britain* called *Scotland*.

### CAP. CIX.

*An act for reducing the bounty payable on the exportation of refined sugar from Great Britain, and for allowing the like bounty on the exportation of sugar-candy, as is payable on refined sugar.— [July 21, 1806.]*

46 G. 3. c. 42.

**W**HEREAS by an act passed in the present session of parliament, intituled, An act for granting to his Majesty during the present war, and for six months after the expiration thereof, by a ratification of a definitive treaty of peace, additional duties on certain goods, wares, and merchandize, imported into, and exported from, or brought or carried coastwise within *Great Britain*, certain additional bounties are to be paid and allowed upon the exportation of refined sugar from *Great Britain*, to be calculated at and after the rate of fifteen pounds for every one hundred pounds in money, on the produce and amount of whatever bounty may be due and payable on any such refined sugar respectively, by any act or acts of parliament in force at the time of the exportation thereof, exclusive of the produce and amount of the additional bounty on such sugar, granted by an act of the forty-third year of the reign of his present Majesty,

43 G. 2. c. 70.

intituled; An act for granting to his Majesty during the present war, and until the ratification of a definitive treaty of peace, additional duties on the importation and exportation of certain goods, wares, and merchandize, and on the tonnage of ships and vessels in *Great Britain*: and whereas the produce and amount of the additional bounty granted by an act of the forty-fourth year of the reign of his present Majesty, intituled,

44 G. 3. c. 53.

An act for granting to his Majesty during the present war, and for six months after the expiration thereof, by the ratification of a definitive treaty of peace, additional duties on the importation of certain goods, wares, and merchandize into *Great Britain*, and on goods, wares, and merchandize brought or carried coastwise within *Great Britain*, should also have been excluded from the sum, on which the said additional bounty is to be computed; 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 the said additional bounty of fifteen pounds for every one hundred pounds in money, of the produce and amount of former bounties, shall not be calculated upon the produce and amount of the bounty on refined sugar, granted by the said act of the forty-fourth year of the reign of his present Majesty; any thing in the said recited act of the forty-sixth year of his present Majesty to the contrary in anywise notwithstanding.

The additional bounty of 15*l.* for every 100*l.* of the amount of former bounties shall not be calculated on the amount of the bounty on refined sugar granted by 44 Geo. 3. c. 53.

The like bounty to be allowed on the exportation of sugar-candy,

II. And whereas it is expedient to allow the like bounty on the exportation of sugar-candy, as is now due and payable upon the exportation of refined sugar in lumps and leaves, be it therefore further enacted,

That

That the like bounty which is now due and payable upon refined sugar in the loaf complete, and whole or lump duly refined, exported from that part of the united kingdom called *Great Britain*, shall, from and after the passing of this act, be paid and allowed upon the exportation from thence of all sugar called candy, properly refined and manufactured, and free from dirt and scum; and such bounty shall be paid and allowed in like manner in every respect, and subject to and under and according to the like rules and regulations, restrictions, penalties, and forfeitures, (except where any alteration is made by this act,) as any bounty upon such candy was heretofore paid or allowed by any act or acts of parliament.

III. And be it further enacted, That no bounty shall be paid or allowed upon any such candy, unless the same shall have been packed in the King's warehouse, at the port or place from whence the same is intended to be shipped for exportation, in the presence of the proper officer or officers of his Majesty's customs, who shall be appointed or directed for that purpose, by the commissioners of his Majesty's customs, or any three or more of them for the time being; and such officer and officers are hereby authorised and required to attend the packing thereof, and to mark and seal every package with his or their official seal.

as is now payable on the exportation of refined sugar  
Custom-house officers to be present at the packing of sugar-candy for exportation.

CAP. CX.

*An act for granting during the continuance of the present war, and until six months after the ratification of a definitive treaty of peace, an additional bounty on the exportation of the silk manufactures of Great Britain.—[July 21, 1806.]*

**W**HEREAS it is expedient that the bounty now payable upon the exportation of the silk manufactures of Great Britain should be increased, 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 there shall be paid or allowed to any person or persons, who, at any time from and after the passing of this act, and during the continuance of the present war, and until six months after the expiration thereof by the ratification of a definitive treaty of peace, shall really and duly export from *Great Britain*, by way of merchandize, any of the goods or commodities of the silk manufacture of *Great Britain* particularly specified in an act passed in the eighth year of his late majesty King George the First, intituled, *An act for encouragement of the silk manufactures of this kingdom, and for taking off several duties on merchandizes exported; and for reducing the duties upon beaver-skins, pepper, mace, cloves, and nutmegs imported; and for importation of all furs of the product of the British plantations into this kingdom only; and that the two corporations of assurance on any suits brought on their policies shall be liable only to single damages and costs of suit*, the allowances or sums of money hereafter

An additional bounty of 33l. 6s. 8d. for every 100l. of the amount of bounties now payable in respect of goods of the manufacture of Great Britain specified in 8 G. 1. c. 15.

after mentioned, in addition to the allowances or bounties payable by law in respect thereof, that is to say, an allowance or additional bounty, at and after the rate of thirty-three pounds six shillings and eightpence for every one hundred pounds of the amount of the allowances or bounties now payable in respect of any such goods or commodities exported as aforesaid.

Additional bounty to be paid as former bounties.

II. And be it further enacted, That the additional allowance or bounty by this act granted, shall be paid and allowed in the same manner, and subject to the same rules, regulations, and restrictions, as the allowances and bounties granted by law are now paid and allowed.

### CAP. CXI.

*An act for authorising his Majesty, in council to allow, during the present war, and for six months after the ratification of a definitive treaty of peace, the importation and exportation of certain goods and commodities in neutral ships, into and from his Majesty's territories in the West Indies and continent of South America.—*  
[July 21, 1806.]

**W**HEREAS during the late and the present war, emergencies have at various times arisen essentially affecting the necessary supply of the British West-India islands, and of lands and territories belonging to his Majesty on the continent of South America; and it has been found expedient and necessary, for the trade and commerce of the said islands, lands, and territories, and for the support of the inhabitants thereof, that certain articles should be allowed to be imported into and exported from the said islands, lands, and territories, in ships and vessels belonging to subjects of states in amity with his Majesty; and permission has accordingly from time to time been granted to this effect by his Majesty's governors or lieutenant-governors of the said islands and territories: and whereas the several orders, proclamations, and acts made, issued, and done in that behalf, being against the provisions of divers acts of parliament, have nevertheless, on account of the expediency and necessity thereof, been from time to time justified and indemnified by divers acts passed for that purpose: and whereas it is proper that provision should be made for meeting such emergencies in future, without the necessity of frequent violations of the law by his Majesty's officers appointed and sworn to administer and execute the same; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the passing of this act, it shall and may be lawful for his Majesty, and his heirs and successors, by and with the advice of his and their privy council, to permit or to authorise the governors and lieutenant-governors of the said islands and territories, in such manner and under such restrictions as to his Majesty, by and with the advice of his privy council, shall seem fit, to permit, when the necessity of the case shall appear to his Majesty, with the advice of his privy council, to require it, from time to time during

His Majesty may authorise the importation and exportation of such goods as shall be mentioned in order in council, into and from the West Indies and

during the present war, and for six months after the ratification of a treaty of peace, the importation into and the exportation from any island in the *West Indies*, (in which description the *Bahama* islands and the *Bermuda* or *Somer* islands are included) or any lands or territories on the continent of *South America* to his Majesty belonging, of any such articles, goods, and commodities, as shall be mentioned in such order of his Majesty in council, in any ships or vessels belonging to the subjects of any state in amity with his Majesty, in such manner as his Majesty, his heirs and successors, by and with the advice aforesaid, shall direct; provided such ships or vessels shall duly enter into, report, deliver their respective cargoes, and re-load at such ports only where regular custom-houses have been established.

II. Provided always, and be it enacted, That nothing in this act shall be construed to extend to the importation of any articles, goods, or commodities, staves and lumber excepted, which are not the growth or produce of the country to which such ships or vessels as are provisionally permitted under this act to import them shall belong; nor to the export in such foreign vessels of any sugar, indigo, cotton, wool, coffee, or cocoa.

III. And be it further enacted, That all acts done by virtue of the above mentioned permission or authority, shall be valid and legal, any former law or statute, to the contrary notwithstanding.

## CAP. CXII.

*An act to amend the laws of excise, so far as relates to prosecutions for penalties, to the counterfeiting the stamps on the wrappers of paper, and to the punishing persons guilty of perjury.*—[July 21, 1806.]

WHEREAS by a clause in an act made in the twenty-sixth year of the reign of his present Majesty, among other things, for the amendment of several laws relating to the duties under the management of the commissioners of excise, it was enacted, that it should not be lawful for any person or persons whatsoever, to commence, prosecute, enter, or file, or cause or procure to be commenced, prosecuted, entered, or filed, any action, bill, plaint, or information, or actions, bills, plaints, or informations, in any of his Majesty's courts, against any person or persons, for the recovery of any fine, penalty, or forfeiture, fines, penalties, or forfeitures, made or incurred by virtue of any act or acts then in force, or thereafter to be made, relating to either of his Majesty's revenues of customs or excise, unless the same should be commenced, prosecuted, entered, or filed, in the name of his Majesty's attorney-general, or in the name or names of some officer or officers of some or one of his Majesty's said revenues; and if any action, bill, plaint, or information, actions, bills, plaints, or informations, was or were commenced, prosecuted, entered, or filed, in any other person or persons' name or names, than was in that behalf before mentioned, the same and all proceedings thereupon had, were thereby declared to be null and void, and the said court or courts, where such action, bill, plaint, or information, or actions, bills, plaints,

continent of South America, in vessels belonging to states in amity with his Majesty.

Restriction as to the importation of certain articles.

Acts done by virtue of this act shall be valid.

26 G. 3. c. 77. reciting the clause respecting the mode of prosecuting for penalties.

Recited regulations extended to all proceedings in respect of penalties incurred under any act relating to the excise.

or informations, was, were, or should be so commenced, prosecuted, entered, or filed, should not permit or suffer any proceeding or proceedings to be had thereupon: and whereas it is expedient to extend the said provisions, and all rules and regulations relating thereto, be it therefore enacted, by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act, the said several recited rules, regulations, and provisions, shall be, and the same are hereby extended to, and the same respectively shall be in force, and be used, applied, and put in execution, in relation to and upon all proceedings for or in respect of any such fine, penalty, or forfeiture, fines, penalties, or forfeitures, imposed, made, or mentioned in, or incurred under any act or acts relating to his Majesty's revenues of excise, before the commissioners of excise, or any three or more of them, in England, for the time being, or before any justice or justices of the peace in England and Scotland respectively.

34 G. 3. c. 20. II. And whereas, by an act made in the thirty-fourth year of the reign of his present Majesty, intituled, An act for repealing the duties on paper, pasteboard, millboard, scaleboard, or glazed paper, and for granting other duties in lieu thereof, it was, amongst other things, enacted, that if any person or persons whatsoever should counterfeit, or cause to be counterfeited, any stamp, device, or label, provided, or directed to be used in pursuance of the said recited act, or should counterfeit, forge, or resemble the mark or impression of any such stamp or device, upon any cover or wrapper of or belonging to, or used with or upon any label affixed to any ream, bundle, or quantity of paper, or upon any pasteboard, millboard, scaleboard, or glazed paper, or should have in his, her, or their custody or possession, any such counterfeit stamp or device, knowing the same to be counterfeited; or should utter, vend, or sell, any paper with a counterfeit or forged mark or impression, of any such stamp or device on the cover or wrapper of such paper, or on any label affixed thereto; then and in every such case, every such person so offending therein should, for every such offence, forfeit the sum of five hundred pounds: and whereas it is expedient to repeal, in manner hereinafter mentioned, so much of the said act as is hereinbefore recited, and in lieu thereof to direct that every person or persons so offending shall be adjudged guilty of felony, and subject to such punishment as is hereinafter directed; be it therefore enacted, That from and after the fifth day of August one thousand eight hundred and six, so much of the said act as is hereinbefore recited shall be, and the same is hereby repealed, save and except in all and every case and cases relating to any fine, penalty, or forfeiture, fines, penalties, or forfeitures, of the said sum of five hundred pounds, which have been incurred at any time before or on the said fifth day of August one thousand eight hundred and six; and that from and after the said fifth day of August one thousand eight hundred and six, if any person or persons whatsoever shall counterfeit or forge, or cause to be counterfeited or forged, any stamp, device, or label, provided

So much of recited act, 34 G. 3. c. 20. as respect the penalty of counterfeiting stamps provided for paper, &c. repealed, and persons so counterfeiting stamps on any cover or wrapper, or

provided or directed to be used, in pursuance of the said act, made in the forty-fourth year of the reign of his said Majesty, or shall counterfeit, forge, or resemble the mark or impression of any such stamp or device, upon any cover or wrapper of or belonging to, or used with or upon any label affixed to any ream or quantity of paper, or upon any pasteboard, millboard, scale-board, or glazed paper, thereby to defraud his Majesty, his heirs or successors, or shall have in his, her, or their custody or possession, any such counterfeit or forged stamp or device, knowing the same to be counterfeited or forged, or shall utter, vend, or sell any paper with a counterfeit or forged mark or impression of any such stamp or device on the cover or wrapper of such paper, or on any label affixed thereto, or on any pasteboard, millboard, scaleboard, or glazed paper, with a counterfeit or forged mark or impression of any such stamp or device upon such pasteboard, millboard, scaleboard, or glazed paper, or upon any label affixed thereto, knowing the same to be so counterfeited or forged, every person so offending, and being thereof duly convicted, shall be adjudged a felon, and shall suffer death, as in cases of felony, without benefit of clergy.

label, affixed to any ream or quantity of paper, &c. shall be guilty of felony.

III. *And whereas, by several acts relating to his Majesty's duties of excise, oaths are required to be taken in manner therein mentioned, and it is expedient to make such provision as is hereinafter mentioned, for the punishment of persons wilfully taking a false oath, in any of the cases in which an oath is by any such act directed or required to be taken,* be it therefore enacted, That from and after the passing of this act, any person or persons who shall be convicted of wilfully taking a false oath in any of the cases in which an oath is by any act or acts of parliament relating to the duties of excise directed or required to be taken, shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury.

Persons taking false oaths in cases required by the excise-laws, shall be subject to the penalties of perjury.

IV. And be it further enacted, That all fines, penalties, and forfeitures, imposed by an act made in the forty-third year of the reign of his present Majesty, intituled, *An act to amend so much of an act made in this session of parliament, for granting additional duties of excise, as relates to the exportation of tea to Ireland; for regulating the granting of permits for the removal of coffee, tea, and cocoa-nuts, out of warehouse, and for more effectually securing the duties on coffee;* shall be sued for, recovered, levied, or mitigated, by such ways, means, or methods, as any fine, penalty, or forfeiture, may be sued for, recovered, levied, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer of *Scotland* respectively; and that one moiety of every such fine, penalty, or forfeiture, shall go and be paid to his Majesty, his heirs and successors, and the other moiety to the person or persons who shall inform, discover, or sue for the same.

Penalties under 43 G. 3. c. 129. how to be recovered and applied.

## CAP. CXIII.

*An act to permit for and during the continuance of the present war, French wines to be imported from Ireland into Great Britain in bottles or flasks, under certain restrictions.—[July 21, 1806.]*

39 & 40 G. 3.  
c. 83.  
42 G. 3. c. 44.

**W**HEREAS an act was passed in the thirty-ninth and fortieth years of his present Majesty, intituled, An act for permitting French wines to be imported into this kingdom from the Isles of Guernsey, Jersey, or Alderney, in bottles or flasks: and whereas another act was passed in the forty-second year of his present Majesty, intituled, An act for permitting French wines to be imported into Great Britain in bottles or flasks under certain restrictions; by which said acts it was made lawful to import into Great Britain, from the islands of Jersey, Guernsey, and Alderney, any French wine in packages, each containing at the least six dozen reputed quart-bottles or flasks: and whereas it is expedient that a like allowance should be given to the importation of French wines from 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, from and after the passing of this act, for and during the continuance of the present war, it shall and may be lawful to import into Great Britain from Ireland, any French wines in packages, each of which shall contain at the least six dozen reputed quart-bottles or flasks, as well for sale as for private use, on payment of the several and respective duties, as well customs as excise; as are now due and payable on the importation of such wines, by any act or acts of parliament; provided that such wines shall be imported in *British* or *Irish*-built ships or vessels owned, navigated and registered according to law, and in such manner, and under the like rules, regulations, conditions, and restrictions, and shall be subject and liable to such and the like penalties and forfeitures as are provided and in force in relation to the importation of any French wines in bottles or flasks imported into Great Britain.

French wines in packages containing not less than six dozen quart-bottles or flasks, may be imported into Great Britain from Ireland, on payment of duties.

## CAP. CXIV.

*An act to amend an act passed in the last session of parliament, for increasing the drawback on linens exported from Great Britain to the West Indies.—[July 21, 1806.]*

46 G. 3. c. 98.

**W**HEREAS an act was passed in the last session of parliament, intituled, An act for increasing the drawback on linens exported from Great Britain to the West Indies: and whereas it may be injurious to the linen manufactures of the United Kingdom if the drawbacks of the duties of customs allowed by that act should continue to be allowed on the foreign plain cloths, plain lawns, and plain linens, described in the schedule to which that act refers:



*refers*; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lord's spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the twenty-fifth day of *March* one thousand eight hundred and seven, the said act and allowances thereby given, shall be in force only with respect to *German and Russian* linen chequered or striped, the thread or yarn of which the same is made, being coloured, stained, or dyed before the manufacture.

From March 25, 1807, the recited act, and allowances shall be in force only with respect to German and Russian linen of the kind herein mentioned.

## CAP. CXV.

*An act to permit raisins, currants, and figs to be exported from Great Britain, duty free.*—[July 21, 1806.]

**W**HEREAS by an act passed in the forty-third year of his present Majesty, intituled, An act for permitting certain goods imported into Great Britain, to be secured in warehouse without payment of duty, it was enacted, that before any goods, wares, or merchandize, except sugar, which should have been lodged in any warehouse or warehouses, or otherwise secured according to the directions of the said recited act, should be delivered from thence for the purpose of being exported from Great Britain, the exporter or proprietor of any such goods, wares, or merchandize, should make a due entry thereof with the proper officer or officers of the customs, and should pay down in ready money, without any discount or abatement whatever, the full amount of certain additional duties of customs granted by an act passed in the forty-third year of his present Majesty, intituled, An act for granting to his Majesty, during the present war, and until the ratification of a definitive treaty of peace, additional duties on the importation and exportation of certain goods, wares, and merchandize, and on the tonnage of ships and vessels in Great Britain; which would have been due and payable for the same, in case such goods, wares, or merchandize had been taken from the warehouse or place wherein they had been lodged or secured for the purpose of being used or consumed in Great Britain: and whereas it is expedient that permission should be given to export certain articles warehoused under the directions of the said first recited act without payment of any duty: be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act, where any raisins, currants, and figs shall have been or shall hereafter be lodged in any warehouse or warehouses, or otherwise secured according to the directions of the said first recited act, it shall and may be lawful for the proprietor thereof to export the same duty free; and the proper officer having the custody thereof in any such warehouse, shall and may deliver the same from thence to the proprietor thereof, for the purpose of being exported from

43 G. 3. c. 132.

43 G. 3. c. 70.

Raisins, &c. may be taken out of warehouse where secured, and exported duty free.

Great

*Great Britain* without the payment, by such proprietor or exporter thereof, of any duty for the same; subject nevertheless, in all other respects, to the same rules, regulations, and restrictions as other goods, wares, and merchandize exported from such warehouses.

## CAP. CXVI.

*An act to allow certain articles to be exported from Gibraltar and Malta direct to his Majesty's colonies in North America, in return for British-American fish.*—[July 21, 1806.]

**W**HEREAS, by the laws in force, no commodity of the growth, production, or manufacture of Europe, is allowed to be imported into any place to his Majesty belonging, or which shall hereafter belong unto or be in the possession of his Majesty, his heirs and successors, in Asia, Africa, or America, but what shall be *bonâ fide* and without fraud laden and shipped in Great Britain or Ireland, except salt for the fisheries of Nova-Scotia, Newfoundland, and Quebec, which may be laden in any part of Europe, and also except any goods fit and necessary for the fishery in the British colonies or plantations in America, being the growth, produce, or manufacture of Great Britain or Ireland, or of the islands of Guernsey or Jersey, which may be shipped and laden in the said islands respectively by any of the inhabitants thereof, and also except wines of the growth of the Madeiras, and the western islands of Azores, which may be laden at those places respectively: and whereas it may tend to the benefit of the British fisheries, and to the advantage of the commerce and navigation of this country, if permission was given for certain other articles to be shipped for the British colonies in North America at other places in Europe than those hereinbefore mentioned, under certain regulations and restrictions; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the passing of this act, any fruit, wine, oil, salt, or cork, the produce of Europe, may be shipped and laden at Malta or Gibraltar for exportation direct to the said colonies or plantations in North America, on board any British-built ship or vessel owned, navigated, and registered according to law, which shall arrive with the produce of the said fisheries, taken and cured by his Majesty's subjects carrying on the said fishery, from any of the said plantations, or from Great Britain or Ireland respectively.

II. And be it further enacted, That upon the importation of the said goods into any of the said colonies or plantations in North America, the same shall be subject and liable to the payment of such duties as the like description of goods are now subject and liable to upon being legally imported into the said colonies or plantations: provided always, that nothing herein contained

Fruit, wine, &c. may be shipped (in vessels arriving with the produce of fisheries) at Malta or Gibraltar, for exportation to the British colonies in America, &c. Duties to be paid on importation.

contained shall permit or allow the exportation from any of the said plantations, of any goods, wares, or merchandize, (not being the produce of the fisheries) contrary to any act or acts of parliament relating to the trade between Great Britain and such British colonies; and provided also, that before any goods shall be allowed to be shipped or laden on board any ship or vessel at Gibraltar or Malta aforesaid, in pursuance of this act, the master or other person having or taking the command or charge thereof shall make oath before the governor, lieutenant-governor, or commander in chief for the time being (and which oath they are hereby authorised and required to administer,) that the whole cargo of such ship or vessel is entirely the produce of the British fisheries in North America, and was really and bona fide taken and cured by his Majesty's subjects carrying on the said fishery from any of the said plantations, or from Great Britain or Ireland respectively.

Restriction as to exportation of goods from the colonies not being the produce of fisheries, &c.

## CAP. CXVII.

An act to permit until the first day of January one thousand eight hundred and nine, the importation of masts, yards, and bowsprits, or of timber fit for naval purposes, from the British colonies in North America, duty free.—[July 21, 1806.]

WHEREAS a large supply of timber for naval purposes might be derived from his Majesty's British colonies in North America; but by reason of the duty payable for the importation of the same, and the high freight thereupon, the importation thereof is subjected to great disadvantages, and it is therefore expedient that further encouragement should be given to the importation thereof; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act, until the first day of January one thousand eight hundred and nine, it shall be lawful for any person or persons to import into the United Kingdom from any of his Majesty's British colonies or plantations in North America, in British or Irish ships or vessels, owned, registered, and navigated according to law, any masts, yards, and bowsprits, or timber fit for naval purposes, of the growth or produce of the said colonies or plantations, without paying any subsidy, custom, or other duty whatsoever for the same; any statute, law, custom, or usage to the contrary notwithstanding: provided always, that the same shall be regularly entered and landed under the care of the proper officers of the customs.

Masts &c. may be imported from the British colonies in North America, duty free.

## CAP. CXVIII.

An act to extend the time for purchasing the legal quays and warehouses in the port of London, and for authorising the lords commissioners of his Majesty's treasury to purchase Somers and Lyon's Quays in the said port.—[July 21, 1806.]

CAP.

## CAP. CXIX.

*An act to prohibit for two years after the conclusion of the present session of parliament, any ships to clear out from any port of Great Britain, for the coast of Africa, for the purpose of taking on board negroes, unless such ships shall have been previously employed in the African trade, or contracted for, for that purpose.— [July 21, 1806.]*

**W**HEREAS it is expedient that ships, not hitherto employed in carrying slaves from the coast of Africa, or contracted for to be employed in such trade, should not be permitted to be cleared out from Great Britain for such purpose; May it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the first day of August one thousand eight hundred and six, no ship or vessel shall be permitted to clear out from any port in Great Britain for the coast of Africa, for the purpose of shipping or carrying slaves from the coast of Africa, unless such ship or vessel shall have been, before the said first day of August, employed in the said trade by the same owner or owners, or shall have been contracted for before the tenth day of June one thousand eight hundred and six, for the purpose of being employed in the said trade; and the proper officers of customs clearing out any ship or vessel after the said first day of August from any port in Great Britain, for the purpose of shipping and carrying slaves from Africa, shall certify that such ship or vessel had been so employed or contracted for; and such certificate shall be annexed to the clearance.

No vessel, unless employed in slave carrying trade before Aug. 1, or contracted for before June 10, 1806, to be allowed to clear out from Great Britain, for the purposes of carrying slaves from the coast of Africa.

Collector or comptroller of customs at port of clearance may require proof of the vessel being or having been so employed or contracted for.

Contract to be proved before commissioners appointed by the Treasury, and certificate to be produced to collector of customs.

II. And be it further enacted, That it shall be lawful for the collector or comptroller of any port from which any ship or vessel shall be about to clear out for such trade, to require proof on the oath of the master; or some one or more of the owners of such ship or vessel, (which oath such collector and comptroller is hereby empowered to administer,) that such ship or vessel has, before the said day, been employed in the said trade by the same owner or owners, or shall have been contracted for before the tenth day of June one thousand eight hundred and six.

III. And be it further enacted, That no ship or vessel shall be deemed or allowed by any collector or comptroller to have been contracted for as aforesaid, unless the owner or owners of the said ship or vessel shall, on or before the said first day of August, have made proof on oath, to the satisfaction of commissioners to be named by the lords commissioners of his Majesty's treasury, and which commissioners the said lords commissioners of his Majesty's treasury are hereby authorised and required to appoint, (and which oath the said commissioners are hereby empowered to administer), that such ship or vessel was actually and *bonâ fide* before the said tenth day of June, contracted

contracted for, for the purpose of carrying slaves from the coast of *Africa*, and unless a certificate of such proof having been made under the hands and seals of the said commissioners, shall be produced to the said collector or comptroller.

IV. And be it further enacted, That the owners of every ship or vessel not being so cleared out, and having such certificate of clearance as aforesaid, in which any slave shall be shipped or carried from the coast of *Africa*, contrary to the provisions of this act, shall forfeit for every slave so carried the sum of fifty pounds, to be recovered as any like penalty may be recovered under any of the acts of parliament or laws for the regulation of the *African* slave-trade.

V. And whereas, since the first day of January one thousand eight hundred and six, some vessels employed in the said trade may either have been captured by the enemy, or condemned as unfit for the voyage; and whereas in some cases contracts for vessels in the place of those so captured or condemned may not have been made before the tenth day of June one thousand eight hundred and six; and whereas persons engaged in the *African* trade, and having goods remaining on the coast, or debts due to them from thence, which, up to the present time, they have considered as good and recoverable, may be unable to recover their said property, for want of vessels to transport it; be it therefore enacted, That it shall be lawful for the lords commissioners of his Majesty's treasury, upon sufficient proof of the said premises, made to them on oath before the first day of August one thousand eight hundred and six, to grant licence to such persons to contract for and employ such ship or ships as they shall make appear to be necessary for securing or bringing away the said debts or effects, either by the purchase of slaves or otherwise, so as that the ship or ships so to be contracted for, under such licence, shall in no case exceed in tonnage the ships captured or condemned, in the place of which they shall be applied for, and shall be liable to all the regulations by law established respecting the carrying of slaves from *Africa*.

VI. And be it further enacted, That if any person, upon any such examination on oath, shall wilfully and corruptly give false evidence, or shall wilfully and corruptly swear any matter or thing which shall be false or untrue, every such person so offending, and being thereof duly convicted, shall be and is hereby declared to be subject and liable to such pains and penalties, as by any law now in being, persons convicted of wilful and corrupt perjury are subject and liable to.

VII. And be it further enacted, That this act shall be and continue in force for the term of two years, and no longer, from and after the conclusion of the present session of parliament.

CAP.

## CAP. CXX.

*An act to continue several acts for granting certain rates and duties, and allowing certain drawbacks and bounties on goods, wares, and merchandize imported into and exported from Ireland, until the fifth day of July one thousand eight hundred and seven; and several acts for granting duties upon malt and spirits made and distilled in Ireland, and for the better collection and security of the revenues of customs and excise in Ireland, and for preventing frauds therein, until the twenty-ninth day of September one thousand eight hundred and seven; and to amend several of the said acts.*—[July 21, 1806.]

45 G. 3. c. 18.  
(customs act.)

continued to  
September 29,  
1806, by  
46 G. 3. c. 12.  
sect. 1.

46 G. 3. c. 62.  
customs on  
iron, sugar,  
and tea.

Duties under  
recited acts  
continued to  
July 5, 1807.  
Regulations in  
recited acts  
shall remain in  
force till said  
July 5, 1807.

**WHEREAS** an act was made in the last session of parliament, intituled, An act for granting to his Majesty until the twenty-fifth day of *March* one thousand eight hundred and six, certain rates and duties, and to allow certain drawbacks and bounties upon goods, wares, and merchandize imported into and exported from *Ireland*, in lieu of former rates and duties, drawbacks and bounties: and whereas the said recited act was, by an act made in this session of parliament, continued until the twenty-ninth day of *September* one thousand eight hundred and six: and whereas an act was made in this present session of parliament, intituled, An act for granting to his Majesty until the twenty-ninth day of *September* one thousand eight hundred and six, certain duties on the importation, and to allow certain drawbacks and bounties on the exportation of certain sorts of iron, sugar, and tea, into and from *Ireland*; and whereas it is expedient that the said recited acts, and also the several rates and duties granted, and the drawbacks and bounties allowed by them, or any of them, the duration of which was by the said recited acts or any of them limited to the twenty-ninth day of *September* one thousand eight hundred and six, should be further continued; 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 the rates and duties granted, and the drawbacks and bounties allowed by the said recited acts, until and upon the twenty-ninth day of *September* one thousand eight hundred and six, shall respectively continue and be in force throughout *Ireland*, from and after the said twenty-ninth day of *September* one thousand eight hundred and six, until and upon the fifth day of *July* one thousand eight hundred and seven; and the said recited acts and the duties thereby granted, so far as they are not altered or repealed by each other, and all the powers and provisions, articles, clauses, matters, and things contained in the said recited acts or any of them, shall be observed and complied with during the term hereby granted, as fully and effectually as if the same had been by the said recited acts or any of them extended to the term hereby granted, and as if the term hereby granted had made part of the said recited acts or any of them; and that the several articles in respect whereof any rate or duty is granted or imposed, or any drawback or bounty is allowed by the said recited

recited acts or either of them, until and upon the twenty-ninth day of *September* one thousand eight hundred and six, shall respectively be and remain liable to the rates and duties hereby continued or made payable on the same, and entitled to the drawbacks and bounties allowed in respect thereof, under the regulations and provisions of the said recited acts respectively, from the said twenty-ninth day of *September* one thousand eight hundred and six, until and upon the fifth day of *July* one thousand eight hundred and seven, according to the true intent and meaning of this act.

II. *And whereas an act was made in the last session of parliament, intituled, An act for granting to his Majesty a duty upon malt made in Ireland, and upon spirits made or distilled in Ireland, for the year one thousand eight hundred and five: and whereas the said recited act was by an act of this session of parliament continued till the twenty-ninth day of September one thousand eight hundred and six; and whereas an act was made in the present session of parliament, intituled, An act for granting to his Majesty certain duties on malt and spirits made in Ireland, which duties were by the said last recited act to continue until the twenty-ninth day of September one thousand eight hundred and six: and whereas it is expedient that the said last recited acts, and the duties granted, and the drawbacks allowed by the said recited acts should be further continued in manner hereinafter mentioned;* be it therefore enacted, That the duties granted by the said recited act of the forty-fifth year, on spirits made or distilled in *Ireland*, and also the several duties granted by the said recited act of this present session, intituled, *An act for granting certain duties on malt and spirits made in Ireland, and the drawbacks allowed by the said last recited act, shall respectively continue and be in force throughout Ireland, from and after the said twenty-ninth day of September one thousand eight hundred and six; until and upon the twenty-ninth day of September one thousand eight hundred and seven; and the said recited acts, so far as they are not altered or repealed by each other, or by any act or acts in force at the time of the passing of this act, and all the powers and provisions, articles and clauses, matters and things contained in the said recited acts or any of them, so far as they are not altered or repealed as aforesaid, shall be observed and complied with during the term hereby granted, as fully and effectually as if the same had been extended to the term hereby granted, and as if the term hereby granted had made part of the said recited acts or any of them.*

III. *Provided always, and be it enacted, That whenever any article is by law entitled to a bounty on the importation or exportation thereof from Ireland, no duty shall be paid on the importation or exportation from Ireland, of any article on which such bounty shall be paid or allowed; any thing in the said hereinbefore recited acts or any of them, or in any other act or acts in force in Ireland, to the contrary notwithstanding.*

IV. *And be it further enacted, That all monies arising from the duties granted or continued by the said several recited acts,*

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and

45 G. 3. c. 22.

46 G. 3. c. 12.

46 G. 3. c. 67.

Duties on spirits under 45 G. 3. c. 22; and duties on malt and spirits and drawbacks under 46 G. 3. c. 67, further continued till September 29, 1807.

Articles entitled to bounty shall not be liable to duty.

Duties shall be carried to the Irish consolidated fund.

and hereby continued, and not by any of the said acts appropriated or directed to be applied to any particular use or uses, purpose or purposes, (the necessary charges of raising and paying the same being deducted,) shall be carried to, and made part of the consolidated fund of Ireland.

V. *And whereas several acts relating to the better collection and security of the revenues of customs and excise in Ireland are near expiring, and it is expedient that the same or certain parts thereof should*

Recital of acts  
for collection  
and regula-  
tion of Irish  
revenues.

*be continued in manner hereinafter mentioned:* be it therefore enacted, That the several acts hereinafter recited, or so much and such parts of them as are hereinafter mentioned, and all and every the powers, authorities, provisions, regulations, penalties, forfeitures, clauses, matters, and things in the said several recited acts or any of them contained, (except as hereinafter is excepted, and except such clauses and provisions of any of the said recited acts as have been amended or repealed by any clause or clauses in any other or others of the said recited acts or by this act, or in any other act or acts,) shall be, and the same are hereby respectively further continued, and shall be in force throughout Ireland; that is to say, an act made in the parliament of Ireland

Tobacco.

37 G. 3. (I.)

c. 42. as

amended by

40 G. 3. (I.)

c. 77.

intituled, *An act for regulating and extending the tobacco-trade, and for securing the duties payable on the import and manufacture of tobacco*, as the same is amended by an act made in the parliament of Ireland in the fortieth year of the reign of his present Majesty; and also so much of an act made in the parliament of Ireland in the thirty-seventh year of the reign of his present Majesty, intituled,

Coffee.

37 G. 3. (I.)

c. 52.

*An act for regulating the import, export, and sale of coffee, and securing the duties payable thereupon*, as relates to the import and export of coffee, and securing the duties thereon; and also so much of an act made in the parliament of Ireland in the thirty-

Auctions and

glass-bottles.

38 G. 3. (I.)

c. 44. (sect. 1,

18, and sect.

51.) as amend-

ed by 39 G. 3.

(I.) c. 24. sect.

1. 40 G. 3.

(I.) c. 37.

eighty year of the reign of his present Majesty, intituled, *An act to secure the collection of the duties on auctions, and on glass-bottles made in this kingdom, and on paper printed, painted, or stained in this kingdom to serve for hangings or other uses, and to prevent frauds therein*, as relates to the duties on auctions and glass-bottles, and

as the same is amended with respect to the said duties by two acts made in the parliament of Ireland in the thirty-ninth year

and fortieth year of the reign of his present Majesty; and also an act made in the parliament of Ireland in the thirty-eighth year

Rectifiers.

38 G. 3. (I.)

c. 52. as

amended by

39 G. 3. (I.)

c. 58.

of the reign of his present Majesty, intituled, *An act to regulate the trade of rectifying spirits, and to prevent frauds on his Majesty's revenue by rectifiers of spirits*, as the same is amended by an act

made in the parliament of Ireland in the thirty-ninth year of the reign of his present Majesty; and also an act made in the parliament of Ireland in the fortieth year of his present Majesty's reign,

Hides and

skins.

40 G. 3. (I.)

c. 9.

intituled, *An act for the better collection of all duties on hides and skins tanned and dressed in oil, and on vellum and parchment made in Ire-*

land, and for preventing frauds on his Majesty's revenue therein; and also an act made in the parliament of Ireland in the fortieth year

of the reign of his present Majesty, intituled, *An act for regulating the*



the payment of bounties on the exportation of certain manufactures of <sup>Bounties.</sup> <sup>40 G. 3. (I.)</sup> <sup>c. 20.</sup> <sup>Cards, &c.</sup> <sup>40 G. 3. (I.)</sup> <sup>c. 63. sect. 19,</sup> <sup>and seq.</sup>  
 this kingdom; and also so much of an act made in the parliament <sup>of Ireland</sup> in the fortieth year of the reign of his present Majesty, intituled, *An act for the better regulation of and securing the duties payable on licences to persons engaged in the several trades therein mentioned, and to hawkers and pedlars, and the duties on playing cards, and for securing the expences of distraining for the King's rents, and for other purposes,* as relates to the duties on playing cards, and to licences for making cards, and also so much of the said last recited act as does not relate to the other licences in the said act mentioned; and also an act made in the parliament of *Ireland* in the fortieth year of the reign of his present Majesty, intituled, *An act for the better regulating the issuing and granting of permits and certificates for the conveyance and protection of certain excisable goods therein mentioned, and to prevent frauds by dealers in or retailers of such goods,* as the same is amended by an act of the last session of parliament; and also so much of an act made in the parliament of the United Kingdom in the forty-third year of the reign of his present Majesty, intituled, *An act to amend several acts of parliament for the better collection and security of his Majesty's revenue of customs and excise in Ireland, and for preventing frauds therein, and to make further regulations relating thereto,* as relates to <sup>sect 17 a:</sup> the duty on auctions, and as relates to the making further pro- <sup>Auctions.</sup> <sup>sect. 4.—8.</sup> <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 vision for the better regulating the issuing and granting of per- <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 mits and certificates for the conveyance and protection of certain <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 excisable goods, and as relates to the discontinuing the working <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 or using pits or vats by tanners; and also so much of an act <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 made in the forty-fourth year of the reign of his present Majesty, <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 intituled, *An act for making further regulations for the better col- <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 lection and security of his Majesty's revenue of customs and excise <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 in Ireland, and for preventing frauds therein, as relates to permits <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 relative to excisable goods, and to certificates by importing <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 merchants for foreign wine; and also an act made in the last <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 session of parliament, intituled, *An act to continue until the twenty- <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 ninth day of September one thousand eight hundred and six, and <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 amend several acts for regulating the collection of the duties in Ireland <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 on fire-hearths, on dwelling-houses, on coaches and other carriages, on <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 male-servants, on horses, and on dogs; and also an act made in the <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 last session of parliament, intituled, *An act to continue until the <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 twenty-ninth day of September one thousand eight hundred and six, <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 and amend several acts for regulating and securing the collection of the <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 duties on paper made in Ireland, and on paper printed, painted, or <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 stained in Ireland, to serve for hangings or other uses; and the said <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 acts and every of them (except as aforesaid) are hereby res- <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 pectively continued until and upon the twenty-ninth day of Sep- <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 tember one thousand eight hundred and seven; and all the said <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 recited acts shall be observed and complied with during the con- <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 tinuance of this act, in the raising, collecting, levying, paying, <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 and managing the several duties of customs, excise, and taxes, <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 payable in Ireland under or by virtue of any act or acts in force <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 and effect at the time of the passing of this act, as fully and <sup>Permits.</sup> <sup>sect. 24.</sup> <sup>Tanners.</sup> <sup>General regula-</sup> <sup>tion act,</sup> <sup>44 G. 3. c. 103.</sup> <sup>sect. 16, 17-</sup> <sup>Permits.</sup> <sup>House and</sup> <sup>window taxes,</sup> <sup>&c. 45 G. 3.</sup> <sup>c. 105.</sup>  
 effectually***

effectually, to all intents and purposes, as if the said acts had been respectively extended to all the said duties, and to the time herein mentioned; and as if all the said duties and the time herein mentioned had been mentioned and contained in the said recited acts or any of them.

Affidavit required by 45 G. 3 c. 105. sect. 15. repealed, as to value of occupiers' goods.

VI. Provided always, and be it enacted, That so much of the said recited act made in the last session of parliament, for regulating the collection of the duties on fire-hearths, dwelling-houses, coaches, carriages, male-servants, horses, and dogs, as relates to that part of the affidavit to be made in certain cases by the occupier of any tenement or house in *Ireland*, not having more than six windows or lights, which requires such occupier to swear that he has not any goods or chattels to the value of ten pounds over and above all just debts, shall be, and the same is hereby repealed.

36 G. 3. (I.) c. 52. Fisheries.

VII. And be it further enacted, That an act made in the parliament of *Ireland*, in the thirty-sixth year of the reign of his present Majesty, intituled, *An act for continuing and amending the several acts for the further improvement and extension of the fisheries on the coasts of this kingdom*; and also an act made in the parliament of *Ireland*, in the session of parliament held in the thirteenth and fourteenth years of the reign of his present Majesty, intituled, *An act to explain and amend an act, passed in this session of parliament, intituled, 'An act for granting annuities in the manner therein provided, to such persons as shall voluntarily subscribe towards the raising a sum not exceeding the sum of two hundred and sixty-five thousand pounds*;' which said recited acts have by several subsequent acts been continued, and are in force, until and upon the twenty-ninth day of *September* one thousand eight hundred and six, shall be, and the same are hereby further continued, and shall be in force in *Ireland*, from the said twenty-ninth day of *September* one thousand eight hundred and six, until and upon the twenty-ninth day of *September* one thousand eight hundred and seven.

13, 14 G. 3. (I.) c. 7. Tontines.

CAP. CXXI.

An act to repeal so much of an act, made in the first year of King James the Second, as prohibits the importation of gunpowder, arms, and utensils of war, from *Ireland*.—[July 21, 1806.]

Act, 1 J. 2. c. 8. so far as it extends to prevent the importation of articles the manufacture of *Ireland*, repealed; and any person may import gunpowder, arms, &c.

CAP. CXXII.

An act to revive and amend an act, made in the parliament of *Ireland*, for enabling the lord-lieutenant to appoint commissioners for enquiring into the several funds and revenues granted for the purposes of education, and into the state and conditions of all schools in *Ireland*.—[July 21, 1806.]

CAP. CXXIII.

An act to amend several acts for the sale of his Majesty's quit-rents, crown, and other rents; and of certain lands forfeited and undisposed of in *Ireland*.—[July 21, 1806.]

CAP.

## CAP. CXXIV.

*An act to enable his Majesty to accept the services of volunteers from the militia of Ireland, under certain restrictions.*—[July 21, 1806.]

**W**HEREAS by an act, made in the forty-fourth year of his present Majesty's reign, intituled, An act for empowering his Majesty to direct the augmentation of his militia-forces in Ireland, to an extent therein limited, it is enacted, that it shall and may be lawful for the lord-lieutenant, or other chief governor or governors of Ireland for the time being, to issue his orders to any colonel or commanding officer of any regiment or battalion of the militia of Ireland, to enrol and receive into such regiment or battalion such volunteers as shall offer to serve in the said militia, and such number as shall be from time to time necessary to supply any vacancies in the same by death, desertion, or lawful discharge, provided that the strength of any regiment or battalion of militia shall not exceed one hundred rank and file per company: and whereas the said militia-regiments have been lately augmented under the provisions of the said recited act, and it would be highly beneficial to the publick service, that a proportion of the militia-forces of Ireland should be permitted to enter from time to time into the regiments of the line, or of the royal marines, for general service for the purpose of increasing the disposable force of the empire: may it therefore please your Majesty that it may be enacted; and be it 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 at any time within twelve calendar months after the twenty-fourth day of July one thousand eight hundred and six, and also at any time whatever within twelve calendar months after the twenty-fourth day of July in the year one thousand eight hundred and seven, or in any subsequent year, while the said militia shall continue augmented under the provisions of the said recited act, it shall be lawful for his Majesty, by any order signified by the lord-lieutenant or other chief governor or governors of Ireland for the time being, or his or their chief secretary, from time to time to order and direct any such regiments of the line, or any such regiments of royal marines, as his Majesty shall name and appoint, to receive volunteers from the militia-forces of Ireland for general service out of any regiment, battalion, or corps of the said militia named in any such order; and that it shall be lawful for any private militia-man in the said militia to enlist under this act for general service, subject to the regulations hereinafter mentioned, into any such regiment of the line of his Majesty's regular forces, or into any such regiment of the royal marines, as his Majesty shall hereafter, by any such order as aforesaid, from time to time, name and appoint to receive volunteers from the regiment, battalion, or corps of militia to which any such private man shall at the time of such enlisting under this act, belong.

His Majesty may direct any such regiments of the line or marines as he shall appoint, to receive volunteers from the militia of Ireland for general service.

II. And

Commanding officers of the militia to explain to the men the terms of enlistment, and shall discharge such as shall declare within ten days an intention of enlisting.

II. And be it further enacted, That every commanding officer of any regiment, battalion, or corps of the militia of *Ireland*, whenever he shall receive his Majesty's directions, signified as aforesaid, for that purpose, shall explain to the private men of the regiment, battalion, or corps of which he shall, for the time being, have the command, in such manner and at such times (within one calendar month from the time of his first receiving such directions,) as his Majesty shall by any such order appoint, the terms upon which any private man serving in the said militia, may enlist into the regular forces or royal marines, for general service under this act; and if upon the terms of such enlisting being explained and made known to them as aforesaid, any private militia-man shall, within ten days then next ensuing, voluntarily declare an intention to be enlisted into his Majesty's regular forces or royal marines for general service, it shall be lawful for such commanding officer as aforesaid, and every such commanding officer is hereby required to discharge such person from the said militia, and that every such private man so discharged as aforesaid shall immediately belong as a private man to the regiment or corps into which he shall declare his intention to enlist, and shall be immediately enlisted and attested for such regiment or corps in due course of law, and shall, as soon as conveniently may be, be transferred to some officer of such regiment or corps, or such other officer as his Majesty may have appointed to receive men enlisted under this act, and shall have, and be entitled to such bounty, and in such manner as his Majesty may in that behalf direct, together with subsistence, pay, and clothing, to be paid and furnished in like manner, in every respect, and subject to, and under the like laws, rules, and regulations as are provided and used for the regiments or corps of his Majesty's regular forces or royal marines into which such private militia-man shall have enlisted for general service as aforesaid; any act or acts in force in *Ireland* to the contrary thereof in anywise notwithstanding.

In case the whole number allowed to be discharged shall not declare their intention within ten days after the terms shall have been known, other ten days allowed.

III. Provided always, and be it enacted, That in case the whole number of men allowed to be discharged at any one time, in pursuance of such directions under the provisions of this act, from any regiment, battalion, or corps of militia, shall not voluntarily declare their intention of enlisting into his Majesty's regular forces or royal marines, for general service, within the space of ten days after the terms of such enlisting have been made known to them as aforesaid, it shall and may be lawful for any such men to declare such intention within ten days next succeeding such first mentioned ten days; and such men shall be allowed to be discharged and to enlist, and shall be discharged and enlisted accordingly under the provisions of this act.

Men discharged, afterwards refusing to enlist, or rejected, shall continue to belong to the militia.

IV. Provided always, and be it enacted, That if any person so discharged from the said militia for the purpose of being enlisted into his Majesty's regular forces or royal marines under this act, shall refuse to enlist pursuant to any declaration of being desirous to enlist, so made by him as aforesaid, or shall be rejected by any officer to be appointed for inspecting men so offering

offering to enlist, or shall by any means not be actually enlisted into the regular forces or royal marines under this act, then and in every such case, such person shall continue to belong to the regiment, battalion, or corps of militia from which he shall have been so discharged for the purpose of being enlisted as aforesaid, notwithstanding any such discharge.

V. Provided also, and be it further enacted, That no private militia-man shall be entitled to enlist under this act who shall be in confinement under any sentence of any court-martial, or who shall be under confinement with a view to being tried by any court-martial, until he shall have suffered the sentence of such court-martial; and that no private militia-man shall be entitled to his discharge, or to enlist under this act, who shall have been in confinement, or who shall have been sentenced to any punishment by any court-martial for any offence committed within the space of two calendar months previous to the time of his so offering to enlist, unless he shall obtain the consent of the colonel or commanding officer of the regiment, battalion, or corps of militia, in which he shall be serving at the time of his being desirous of enlisting as aforesaid.

VI. Provided also, and be it further enacted, That no serjeant or drummer, nor any person serving in the militia who shall be usually employed as a musician in the band of the regiment, battalion, or corps of militia to which he shall belong, or shall be usually employed as an armourer, paymaster's or adjutant's clerk, or regimental clerk in any such regiment, battalion, or corps, shall be entitled to his discharge, or to enlist into his Majesty's regular forces or royal marines under this act, unless he shall obtain the consent for that purpose of the colonel or commanding officer of the regiment, battalion, or corps of militia in which he shall be then serving.

VII. Provided always, and be it further enacted, That nothing in this act contained shall authorise any colonel or commanding officer of any regiment, battalion, or corps of the said militia, to discharge or cause to be discharged under the provisions of this act, any greater number of private militia-men of the regiment, battalion, or corps of which he is colonel or commanding officer, than in the proportion of fifteen men for every company in such regiment, battalion, or corps, in any one year, reckoning from the twenty-fourth day of July one thousand eight hundred and six.

VIII. Provided also, and be it further enacted, That it shall be lawful for the colonel or commanding officer of any regiment, battalion, or corps of militia to refuse to discharge any private man who shall desire his discharge for the purpose of being enlisted into his Majesty's regular forces or royal marines for general service under this act, upon assigning in writing to the general officer commanding in the district within which such regiment, battalion, or corps shall be quartered, or to the adjutant-general of his Majesty's forces, where there shall not be any such general officer as aforesaid, such cause for his refusal as shall

No militia-man entitled to enlist who is in confinement, or shall have been sentenced to any punishment by a court-martial within two months, &c.

No serjeant or drummer, &c. entitled to enlist without consent of the commanding officer.

Commanding officer to discharge only in the proportion of 15 men for every company.

Commanding officer may refuse to discharge any private on assigning a sufficient cause, &c.

shall be deemed sufficient by such general officer or adjutant-general, as the case may be: provided always, that no such colonel, or commanding officer shall be authorised to refuse, or shall refuse any such discharge, unless the full number of men allowed by this act to enlist from time to time shall enlist into his Majesty's regular forces or royal marines from such regiment, battalion, or corps; except only in such cases where it is by this act expressly provided, that certain men shall not be entitled to be discharged or to enlist under this act.

In case the men offering to enlist shall exceed the proportion, the commanding officer may select the number.

IX. Provided always, and be it enacted, That in case the number of men in any one regiment, battalion, or corps of the said militia offering to enlist under this act, shall at any time exceed the proportion hereinbefore mentioned, it shall and may be lawful for the colonel or other commanding officer of such regiment, battalion, or corps, to select out of the whole number of men so offering to enlist such men, to the full amount of the proportion hereinbefore mentioned, as such colonel or commanding officer shall think fit, and such men so selected, if approved by the general or field-officer authorised to inspect men enlisting under this act, shall be enlisted accordingly under the provisions of this act.

His Majesty may appoint general or field-officers, &c. to approve or reject the men desirous of enlisting.

X. And be it further enacted, That it shall be lawful for his Majesty from time to time to appoint such general or field-officers specially authorised by his Majesty, or the commander in chief of his Majesty's forces for that purpose, to inspect and to approve or reject the men who shall be desirous of enlisting under this act, and such officers may approve of or reject such men accordingly; and in case any man or men shall be rejected by any such general or field-officer, as being unfit for his Majesty's service, on account of his or their not being of the height of five feet four inches or upwards, or of his or their being more than thirty-five years old, or of his or their being disabled by lameness or other bodily infirmity; it shall be lawful for such general or field-officer to select out of all the men who shall have offered to enlist under this act, from the regiment, battalion, or corps of militia, to which such man or men so rejected shall belong, a man or men in the room of such man or men so rejected, and such man or men so selected by such general or field-officer shall be enlisted accordingly, under the provisions of this act.

Commanding officer of every regiment of militia shall transmit to the inspecting officers an account of the men who have declared their intention of enlisting, &c.

XI. And be it further enacted, That the colonel or commanding officer of every regiment, battalion, or corps of the said militia, shall from time to time transmit to the general or field-officer to be appointed under this act to inspect the men desirous of enlisting under this act from such regiment, battalion, or corps, an accurate account in writing of the number, names, and descriptions of the men in such regiment, battalion, or corps, who shall have voluntarily declared their intention of enlisting under the provisions of this act; and that the several colonels or commanding officers of the several regiments, battalions, or corps of the said militia, shall within ten days after the

the receiving any order for that purpose from his Majesty, signified by the lord-lieutenant, or other chief governor or governors of *Ireland*, for the time being, or his or their chief secretary, transmit to the lord-lieutenant, or other chief governor or governors of *Ireland*, or his or their chief secretary for the time being, an accurate account in writing of the number of persons who shall be at any time discharged from the militia, of their respective regiments, battalions, or corps, under the provisions of this act.

## CAP. CXXV.

*An act for regulating the rank of officers in yeomanry and volunteer corps.*—[July 21, 1806.]

**W**HEREAS an act passed in the forty-fourth year of the reign of his present Majesty, intituled, An act to consolidate and amend the provisions of the several acts relating to corps of yeomanry and volunteers in *Great Britain*, and to make further regulations relating thereto: and whereas it is expedient that the provisions in the said act contained in relation to the rank of officers of yeomanry or volunteers should be amended: may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act, no officer in any corps of yeomanry or volunteers whose services shall have been accepted by his present Majesty, shall, by reason of his commission in any such corps, take rank above any field-officer of his Majesty's regular or militia-forces; any thing in the said recited act of the forty-fourth year aforesaid to the contrary notwithstanding.

44 G 3. c. 54.  
No officer in any corps of yeomanry or volunteers shall take rank above any field-officer of the regulars or militia.

## CAP. CXXVI.

*An act for increasing the rates of subsistence to be paid to innkeepers and others on quartering soldiers.*—[July 21, 1806.]

## CAP. CXXVII.

*An act to amend and extend the benefits of an act made in the thirty-fifth year of his present Majesty, to enable petty officers, seamen, and marines, serving in his Majesty's navy, to allot part of their wages or pay for the maintenance of their wives and families.*—[July 21, 1806.]

**W**HEREAS an act passed in the thirty-fifth year of the reign of his present Majesty, intituled, An act to enable petty officers in the navy, and seamen, non-commissioned officers of marines, and marines, serving in his Majesty's navy, to allot part of their pay for the maintenance of their wives and families: and whereas it would greatly tend to the convenience and benefit of his Majesty's service, if the mode prescribed for making allotments

35 G. 3. c. 28.  
of

**Petty officers, seamen, &c.** desiring to allot any pay under recited act, shall sign two orders, which being witnessed by the captain, &c. shall be transmitted to the commissioners of the navy, who shall make out bills for payment, &c.

*of pay under the said act were rendered more simple and easy; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the passing of this act, every petty officer, seaman, and landman, and every non-commissioned officer of marines and marine, desiring to allot any pay under the provisions of the said recited act, shall signify such his desire, by signing his name to two orders or declarations, in the form or to the effect required by the said act, and directed to the commissioners of his Majesty's navy, which said orders or declarations being witnessed by the captain or commander, and any other of the signing officers of the ship or vessel to which such petty officer, seaman, or landman, non-commissioned officer of marines, or marine, shall belong, shall be forthwith transmitted to the commissioners of the navy, and shall be full and sufficient authority for the said commissioners, or any three of them, to make out and sign a bill in duplicate for payment of the sum allotted by such orders or declarations, to the person therein named; and the said commissioners of the navy shall thereupon transmit one of such bills to the person to whom the allotment shall be made, and the other of such bills to the person by whom the same is to be paid; and one of the said orders or declarations shall be lodged in the office of the said commissioners, and the other of the said orders or declarations shall be lodged in the office of the treasurer of the navy, as vouchers for the issuing of such bills; any thing in the said recited act to the contrary thereof in anywise notwithstanding.*

**Allotments made after the passing of this act, according to the provisions of recited act, sufficient authority to the commissioners of the navy.**

II. Provided always, That all allotments made after the passing of this act, by any petty officer, seaman, or landman, non-commissioned officer of marines, or marine, serving on board of any ship or vessel in his Majesty's service, according to the provisions of the said recited act, before the provisions of this act shall have been known on board of such ship or vessel, shall be full and sufficient authority for the commissioners of the navy to make out a duplicate-bill, in the manner herein prescribed.

**In cases of a wife or mother returning to her friends, or parish, from any port, place of payment of allotment may be altered.**

III. And be it enacted, That in every case in which the wife or mother of any petty officer, seaman, or landman, non-commissioned officer of marines, or marine, to whom any allotment shall have been made payable, at or near to the port where the ship or vessel to which he shall belong may have been at the time of making such allotment, shall return to her friends, or to the parish or place to which she shall belong, it shall be lawful for the commissioners of the navy, on receiving a certificate from the minister and churchwardens, or elders of the parish or place to which she shall remove, of her actual residence there, to alter the place of payment of her allotment accordingly; any thing in the said recited act to the contrary notwithstanding.

IV. And be it further enacted, That if any petty officer, seaman,



seaman, or landman, non-commissioned officer of marines, or marine, who shall have made any allotment of pay under the provisions of the said recited act, or who shall hereafter make any allotment of pay, shall be desirous of revoking such his allotment, and shall signify to his commanding officer his intention so to do, and his reason for so doing, such officer shall, as soon as the same can conveniently be done, communicate such intention, and the reasons given for the same, to the commissioners of his Majesty's navy; and if the said commissioners shall be satisfied therewith, they are hereby authorised forthwith to stop all future payments on any such allotment so revoked; and in every case in which it shall be represented to the commissioners of the navy, by the minister and churchwardens, or elders of the parish or place where any woman receiving any such allotment of pay under the said act, or this act, shall reside, and whose husband shall be then serving abroad, that she has conducted herself in such a manner as to be undeserving of support from her husband, it shall be lawful for the said commissioners, and they are hereby authorised, to withhold any further payment on any such allotment; any thing in the said recited act to the contrary notwithstanding.

Allotments may be revoked.

Payment of allotments to wives conducting themselves improperly, may be stopped.

V. And be it enacted, That if any petty officer, seaman, or landman, or non-commissioned officer of marines, or marine, shall desert from his Majesty's service, any allotment he may have made, and which may then be in force, shall immediately cease and determine, and no further sum or sums due, or to grow due thereon, shall thereafter be paid on such allotment; any thing in the said recited act to the contrary notwithstanding.

Allotment to cease on the person granting it, deserting.

VI. And be it enacted, That if any petty officer or seaman in his Majesty's service, or non-commissioned officer of marines, shall, from misconduct, or any other cause, be disgraced, it shall be lawful for the commissioners of the navy, on information thereof, to recal any bills before then issued, and in force for payment of any allotment made by any such petty officer or seaman, or non-commissioned officer of marines; and to direct other bills to be issued in lieu thereof, to the amount of half the pay to which the party so disgraced shall be reduced, without his signing any fresh order or declaration for that purpose; any thing in the said recited act to the contrary notwithstanding.

On persons being disgraced the commissioners of the navy may recal bills issued, and issue others.

VII. And be it further enacted, That from and after the passing of this act, it shall and may be lawful for the commissioners of his Majesty's navy, or any three of them, to direct the treasurer of the navy, or any receiver-general of land-tax, collector of customs, or collector of excise, or clerks of the cheque, or officer of revenue in *Ireland*, by whom any allotment made conformable to the said recited act, or this act, shall be payable from time to time, and as often as the pay of any such petty officer, seaman, or landman, non-commissioned officer of marines, or marine, shall have been increased by any order of his Majesty in council, to increase the allowance in the payments which he or they, or any of them, may thereafter make

Commissioners of the navy may direct the treasurer of the navy, receiver-general of land-tax, &c. as often as pay shall be increased, to increase the allotments.

to

to the wife or mother of any such petty officer, seaman, or landman, non-commissioned officer of marines, or marine, to a proportion equal in the whole to one-half of the pay of every such petty officer, seaman, or landman, non-commissioned officer of marines, or marine, at the respective times of the making of such payments, and in the same manner as if such declaration and order of allotment had been originally made according to the rate of half the pay of every such petty officer, seaman, or landman, non-commissioned officer of marines, or marine, at the respective times of such payments.

Receiver-general of land-tax, collector of customs, &c. shall transmit quarterly to the commissioners of the navy a list of all triplicate bills issued under the recited act, and duplicate bills to be issued under this act.

VII. And be it further enacted, That from and after the passing of this act, every receiver-general of land-tax, collector of customs, collector of excise, clerk of the cheque, and officer of revenue, in *Ireland*, shall, on the following quarter-days, that is to say, on the first day of *January*, the first day of *April*, the first day of *July*, and the first day of *October*, in every year, transmit to the commissioners of the navy, a list of all the triplicate bills already issued under the provisions of the said recited act, and also of all the duplicate bills directed to them, or which shall be in their possession for payment of allotments, under the provisions of this act, numerically arranged, according to the number of each allotment, and particularising in such lists the date of each allotment, and the name of the party by whom the same was made, and the sum paid *per* month in respect thereof, and shall insert in the first of such lists which shall be transmitted, at the end of the first quarter after the passing of this act, the total sums paid by them respectively, up to that time, on account of each such allotment, and shall also insert, in every successive quarterly list, the amount of the money which they shall have paid in respect of each allotment, in the quarter immediately preceding the day when each such list shall or ought to have been transmitted as aforesaid.

### CAP. CXXVIII.

*An act for making provision for such masters in ordinary of the high court of Chancery as from age or infirmity shall be desirous of resigning their offices with the approbation of the said court; and for augmenting the income of the masters in ordinary of the said court.*—[July 21, 1806.]

§ G. 3. c. 28.

**WHEREAS** by an act of parliament, passed in the fifth year of the reign of his present Majesty, intituled, An act to empower the high court of Chancery to lay out upon government-securities, a sum of money therein mentioned, out of the common and general cash in the bank of *England*, belonging to the suitors of the said court, and to apply the interest arising therefrom, towards augmenting the income of the masters of the said court; after reciting (amongst other things) that the offices of the masters in the court of Chancery were very ancient, and were offices of great trust and consequence to the suitors of the said court, and the profits belonging thereto were not adequate to the attendance, trouble, and importance of the said offices, it was enacted, that out of the cash which then lay or should

should thereafter lie dead and unemploy'd in the bank of England belonging to the suitors of the court of Chancery, a sum not exceeding eighty thousand pounds should and might, by virtue of any order or orders of the said court to be made for that purpose from time to time, be placed out in one entire sum, or in parcels, on such government or parliamentary securities, as in and by such order or orders should be directed, to the intent that the interest and annual produce arising from the money so to be placed out as aforesaid, might be applied for the purposes thereinafter mentioned: and it was further enacted, that the interest and annual produce arising from the said securities should from time to time be received by the governor and company of the bank of England, and placed to the credit of an account to be raised, in the books kept there for the suitors of the said court, of interest arising from money placed out in pursuance of that act, and that out of such interest and annual produce there should be paid by half-yearly payments by the governor and company of the bank of England, by virtue of an order or orders of the court of Chancery to be made for that purpose, the annual sum of two hundred pounds to each and every of the elector masters in ordinary of the said court of Chancery free from parliamentary taxes, which said annual sums should commence from the fifth day of January in the year of our Lord one thousand seven hundred and sixty-five; and that the residue of the interest and annual produce arising from the said securities should be accounted for, and taken as part of the common and general cash of and belonging to the suitors of the said court of Chancery: and whereas in pursuance of an act of parliament passed in the twelfth year of his late majesty King George the Second, intituled, An act to empower the high court of Chancery to lay out upon proper securities any monies, not exceeding a sum therein limited, out of the common and general cash in the bank of England, belonging to the suitors of the said court, for the ease of the said suitors, by applying the interest arising therefrom for answering the charges of the office of the accountant-general of the said court; and in pursuance of another act, passed in the fourth year of the reign of his present Majesty, intituled, An act to empower the high court of Chancery to lay out upon proper securities a further sum of money, not exceeding a sum therein limited, out of the common and general cash in the bank of England, belonging to the suitors of the said court, and for applying the interest arising therefrom towards answering the charges of the office of the accountant-general of the said court; and in pursuance of the said act of parliament passed in the fifth year of the reign of his present Majesty hereinbefore recited; and in pursuance of another act of parliament passed in the ninth year of the reign of his present Majesty, intituled, An act to empower the high court of Chancery to lay out upon government-securities a further sum of money, not exceeding a sum therein limited, out of the common and general cash in the bank of England, belonging to the suitors of the said court, and to apply the interest arising therefrom towards answering the charges of the office of the accountant-general of the said court; and in pursuance of another act of parliament passed in the fourteenth year of the reign of his present Majesty, intituled, An act for rebuilding the office of the six clerks of the King's court of Chancery, and for erecting offices for the register and accountant-general of the said court, for the better preserving the records, decrees, orders, and books of account, kept in such offices; and in pursuance of another act of parliament, passed in the thirty-second year of the reign of his present Majesty, intituled,

12 G. 2. c. 24.

4 G. 3. c. 34.

9 G. 3. c. 19.

14 G. 3. c. 43.

33 G. 3. c. 42. intituled, An act to empower the high court of Chancery to lay out a further sum of the suitors' money upon proper securities, and for applying the interest towards discharging the expences of the office of the accountant-general, and for building offices for the masters in ordinary in Chancery, and a publick office for the suitors of the said court, and offices for the secretaries of bankrupts and lunaticks, and for building repositories for securing the title-deeds of the suitors of the said court, and the records and proceedings of the commissioners of bankrupts and lunaticks; several sums of money have, by virtue of several orders of the high court of Chancery, been taken out of the common and general cash belonging to the suitors of the said court, which lay dead and unemployed in the bank of England, and placed out in the name of the accountant-general of the said court on government or parliamentary securities; and such government or parliamentary securities have been, in pursuance of the said act passed in the thirty-second year of the reign of his present Majesty, carried to an account, intituled, "Account of monies placed out for the benefit and better security of the suitors of the high court of Chancery;" and out of the dividends and interest of the securities purchased in pursuance of the said several acts of parliament, the several annual and other payments and salaries provided for by such acts of parliament, and by other acts of parliament therein recited, have been from time to time made and paid, and the surplus interest and annual produce arising from the said securities, beyond what was sufficient to answer the purposes of the said several acts; and also the interest produced from the securities purchased with such surplus interest and annual produce, have been from time to time, in pursuance of the last mentioned act, laid out in the purchase of government or parliamentary securities, in the name of the accountant-general of the said court of Chancery, and placed to the credit of an account, intituled, "Account of securities purchased with surplus interest arising from securities carried to an account of monies placed out for the benefit and better security of the suitors of the high court of Chancery;" and the dividends and interest of such government or parliamentary securities are more than sufficient to answer and make good all the annual and other payments and salaries, by the several acts of parliament hereinbefore mentioned or referred to, directed to be made and paid thereout; and also, the several annual payments or salaries hereinafter provided: and whereas, from the increased expence of living, it is expedient that an augmentation should be made to the income of the masters in ordinary of the high court of Chancery, and that power should be given to make a proper provision from time to time, for such of the said masters as shall be desirous of resigning their said offices under the authority hereinafter contained, and for that purpose to order the payment to them of annuities, to the amount hereinafter mentioned: may it please your Majesty that it may be enacted, and be it 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 out of the interest and dividends of the government or parliamentary securities carried to the said account, intituled, "Account of monies placed out for the benefit and better security of the suitors of the high court of Chancery," and out of the interest and dividends of the government or parliamentary securities carried to the said account, intituled, "Account of securities purchased with surplus interest arising from securities carried to an account of monies placed out for the benefit and better security of the suitors of the high court

of

Out of the dividends of the government securities carried, or to be carried to the account of the suitors of

of Chancery," and out of the interest and dividends of any the court of government or parliamentary securities hereafter to be purchased Chancery, there shall be and placed to the last mentioned account, there shall be paid, paid 400l. (but subject to and without prejudice to the payment of all salaries, and other sums of money by the several acts of parliament hereinbefore mentioned or referred to, directed, or authorised to be paid thereout,) by half-yearly payments, by the governor and company of the bank of *England*, by virtue of an order or orders of the high court of Chancery to be made for that purpose, the annual sum of four hundred pounds to each and every of the eleven masters in ordinary of the said court for the time being, free from parliamentary taxes, as an augmentation of and addition to their respective salaries provided by the said act passed in the fifth year of the reign of his present Majesty; which said annual sum of four hundred pounds to each of the said eleven masters, shall commence from the fifth day of *July* one thousand eight hundred and six.

II. And be it further enacted, by the authority aforesaid, Lord chancellor, &c. That it shall be lawful for the lord high-chancellor of *Great Britain*, or the lord-keeper, or lords commissioners for the custody of the great seal of *Great Britain*, by any order or orders of the high court of Chancery, to be made from time to time, on a petition presented to him or them for that purpose, to order (if he or they shall so think fit) an annuity or clear yearly sum of money, not exceeding the sum of fifteen hundred pounds, to be paid out of the dividends and interest of the government or parliamentary securities, purchased or to be purchased, as hereinbefore mentioned, to any of the said eleven masters in ordinary of the high court of Chancery, who shall have been a master in ordinary of the said court of Chancery for the term of twenty years, or who shall be afflicted with some permanent infirmity, disabling him from the due execution of his office, and who shall be desirous of resigning the same; in which order or orders the cause or ground of making the same shall be distinctly stated and specified, and the annuity or yearly sum mentioned in such order or orders, shall be paid by the governor and company of the bank of *England*, out of the interest and dividends of the said government or parliamentary securities (but subject and without prejudice as aforesaid) by even and equal quarterly payments, on the fifth day of *January*, the fifth day of *April*, the fifth day of *July*, and the tenth day of *October*, in every year, to such master in ordinary from the period when he shall resign his said office, for and during the term of his natural life, free from parliamentary taxes.

III. And be it further enacted, That out of the interest and dividends of the said government or parliamentary securities, purchased and to be purchased as aforesaid, the expences incurred in preparing and passing this act, and the costs, charges, and expences of all proceedings to be had in consequence thereof, shall be paid by the governor and company of the bank of *England*, Expences of act how to be paid.

*England*, by virtue of an order or orders of the high court of Chancery, to be made for that purpose.

Surplus money arising beyond the sums necessary for the purposes of this and recited acts, how to be applied.

IV. And be it further enacted, That the surplus interest and annual produce which shall arise from the money placed out on securities pursuant to the said act passed in the thirty-second year of his present Majesty's reign, and pursuant to the several acts therein and hereinbefore mentioned or referred to, (and which securities are thereby directed to be carried to the account of monies placed out for the benefit and better security of the suitors of the high court of Chancery,) and also the interest which shall be produced from the securities purchased, and to be purchased with such surplus interest, beyond what shall be sufficient to answer the purposes of the said former acts and the purposes of this act, shall from time to time be placed out on government or parliamentary securities, and shall be placed to the credit of the said account, raised in pursuance of the said act of the thirty-second year of the reign of his present Majesty, and intituled, 'Account of securities purchased with surplus interest, arising from securities carried to an account of monies placed out for the benefit and better security of suitors of the high court of Chancery;' and which fund shall be applied to answer the demands of the said suitors of the said court of Chancery, in case it shall at any time be necessary to call in any of the money of the said suitors, which hath been or may be placed out on securities.

Securities may be changed.

V. And be it further enacted, That it shall be lawful to and for the lord high-chancellor of *Great Britain*, or lord-keeper or lords commissioners for the custody of the great seal of *Great Britain* for the time being, by any order or orders of the said court of Chancery, to change the security or securities, or any part of the securities purchased or to be purchased pursuant to the several acts hereinbefore mentioned, or referred to, or pursuant to this act.

Money to be called in to answer the demands of suitors.

VI. Provided always, and be it further enacted and declared, That for and notwithstanding any of the provisions contained in this act, if at any time hereafter the whole or any part of the money placed out pursuant to the said several acts, or any of them, shall be wanted to answer any of the demands of the suitors of the high court of Chancery, then, and in such case, the said court may and shall direct the whole, or any part thereof, to be called in, and the securities in which the same shall be placed, and also the securities upon which the surplus interest and dividends hereinbefore mentioned shall be placed, to be sold and disposed of, in order that the suitors of the said court may at all times be paid their respective demands out of the common and general cash belonging to such suitors.

## CAP. CXXIX.

*An act to provide additional salaries to the present clerks in the office of the accountant-general of the high court of Chancery, and to provide additional clerks for the said office, with salaries; and to make other payments in respect of the said office.—[July 21, 1806.]*

**W**HEREAS by virtue of an act, passed in the thirty-second year of the reign of his present Majesty, intituled, An act to empower the high court of Chancery to lay out a further sum of the suitors' money upon proper securities, and for applying the interest towards discharging the expences of the office of the accountant-general; and for building offices for the masters in ordinary in Chancery, and a publick office for the suitors of the said court, and offices for the secretaries of bankrupts and lunatics; and for building repositories for securing the title-deeds of the suitors of the said court, and the records and proceedings of the commissioners of bankrupts and lunatics; and of several acts in the said act mentioned, divers sums of money have been by virtue of several orders taken out of the common and general cash belonging to the suitors of the high court of Chancery, which lay dead and unemployed in the bank of England, and have been placed out in the name of the accountant-general of the said court, on government or parliamentary securities; and such government or parliamentary securities have been, in pursuance of the said act, passed in the thirty-second year of his present Majesty's reign, carried to an account, intituled, 'Account of monies placed out for the benefit and better security of the suitors of the high court of Chancery,' and out of the dividends and interest of the securities purchased in pursuance of the said several acts of parliament, the several annual sums and salaries, and the several other payments directed to be made, and to be paid, have been from time to time made and paid; and the surplus interest and annual produce arising from the said securities, beyond what was sufficient to answer the purposes of the said several acts, and also the interest produced from the securities purchased, with such surplus interest and annual produce, have been, from time to time, in pursuance of the said last mentioned act, laid out in the purchase of government or parliamentary securities, in the name of the accountant-general of the said court, and placed to the credit of an account, intituled, 'Account of securities purchased with surplus interest, arising from securities carried to an account of monies placed out for the benefit and better security of the suitors of the high court of Chancery;' and whereas the money and effects belonging to the suitors of the high court of Chancery, under the care and direction of the accountant-general of the said court, have very greatly increased, by reason whereof the necessary business of the said office is grown so extensive and laborious, that the provisions made by the several acts relating to the said office of the accountant-general are become inadequate to the attendance, trouble, and importance of the said office, and insufficient to answer the charges attending the execution thereof: and whereas it is reasonable not only to provide additional salaries for the present clerks in the said office of the accountant-general, but also to provide additional clerks, and salaries for such additional clerks, and

32 G. 3. c. 42.

Out of the dividends on the securities carried to the account of the suitors' money, the accountant-general's clerks shall be paid the additional yearly salaries herein mentioned, and the expence of this act.

Lord chancellor, &c. may order the executors of Thomas Walker, esq. late accountant-general, and any of the clerks to be reimbursed any necessary expence incurred by them in carrying on the business of the office.

to make provision for such other payments as are hereinafter mentioned; may it therefore please your Majesty, that it may be enacted; and be it 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 out of the interest and dividends on the government or parliamentary securities carried to the said account, intituled, 'Account of monies placed out for the benefit and better security of the suitors of the high court of Chancery,' and out of the interest and dividends of the government or parliamentary securities carried to the said account, intituled, 'Account of securities purchased with surplus interest arising from securities carried to an account of monies placed out for the benefit and better security of the suitors of the high court of Chancery;' and out of the interest and dividends of any government or parliamentary securities hereafter to be purchased and placed to the said last mentioned account, there shall be paid, (but subject and without prejudice to the payment of all salaries and sums of money by any act or acts of parliament heretofore passed, directed or authorised to be paid thereout,) by the governor and company of the bank of *England*, by virtue of any order or orders of the high court of Chancery, to be made for that purpose, the several payments and sums hereinafter mentioned, namely, the expences incurred, and to be incurred in preparing and passing this act of parliament, and the costs, charges, and expences of all proceedings to be had in consequence thereof, and such additional yearly sums or salaries to be from time to time paid quarterly, free of taxes, to the accountant-general's first, second, third, fourth, fifth, sixth, and seventh clerks for the time being as hereinafter mentioned; to the first clerk one hundred pounds, to the second clerk one hundred pounds, to the third clerk two hundred pounds, to the fourth clerk two hundred and fifty pounds, to the fifth clerk one hundred and eighty pounds, to the sixth clerk one hundred and eighty pounds, to the seventh clerk two hundred pounds, the first quarterly payment to commence on the twenty-ninth day of *July* one thousand eight hundred and six; and also such several yearly sums or salaries as are hereinafter mentioned, to be from time to time paid quarterly, free of taxes, to four additional clerks for the time being; namely, an eighth, ninth, tenth, and eleventh clerks to be appointed, that is to say, to the eighth clerk one hundred and eighty pounds, to the ninth clerk one hundred and eighty pounds, to the tenth clerk one hundred and eighty pounds, to the eleventh clerk one hundred and eighty pounds, the first quarterly payment to such clerks respectively to commence on the said twenty-ninth day of *July* one thousand eight hundred and six; and also such sums as shall appear to the lord-chancellor, lord-keeper, or lords commissioners for the time being, to be reasonable, in order to be repaid or reimbursed to the executors of *Thomas Walker*, esquire, deceased, the late accountant-general, and to any of the present clerks in the said office, as having been heretofore reasonably expended by the late accountant-general, or any of the said clerk



clerk or clerks respectively, either in paying persons for assisting in carrying on and expediting the business of the said office, or in paying expences in or about the buildings in which the said business has been carried on, or for furniture, books, stationary, or printing, provided or supplied for carrying on the said business, or in providing coals and other necessary articles for the said office; and also such annual sum to be paid to the accountant-general for the time being, not exceeding the sum of two hundred pounds, as to the said lord-chancellor, lord-keeper, or lords commissioners of the great seal for the time being, shall from time to time seem reasonable, to be paid or allowed for expences to be incurred in future in providing furniture, books, stationary, or printing, for such purpose as aforesaid, and in providing coals and other necessary articles for the said office, and in paying any person or persons necessarily attending therein to take care of the same; such last mentioned annual sum to be paid quarterly, and the first payment to commence as by such order or orders shall be directed.

200*l.* yearly may be allowed to the accountant-general in future, to provide furniture, books, &c.

II. And be it further enacted, That the surplus interest and annual produce which shall arise from the money placed out on securities pursuant to the said act passed in the thirty-second year of his present Majesty's reign, and pursuant to the several acts of parliament therein and hereinbefore mentioned or referred to, (and which securities are thereby directed to be carried to the account of monies placed out for the benefit and better security of the suitors of the high court of Chancery,) and also the interest which shall be produced from the securities purchased and to be purchased with such surplus interest beyond what shall be sufficient to answer the purposes of the said former acts and the purposes of this act, shall from time to time be placed out on government or parliamentary securities, and shall be placed to the credit of the said account raised in pursuance of the said act of the thirty-second year of the reign of his present Majesty, and intituled, 'Account of securities purchased with surplus interest arising from securities carried to an account of monies placed out for the benefit and better security of the suitors of the high court of Chancery;' and which fund shall be applied to answer the demands of the said suitors of the said court of Chancery, in case it shall at any time be necessary to call in any of the money of the said suitors which hath been or may be placed out on securities.

Surplus money arising beyond the sums necessary for the purposes of this and recited acts, how to be applied.

III. And be it further enacted, That it shall be lawful to and for the lord high-chancellor of *Great Britain*, or lord-keeper, or lords commissioners for the custody of the great seal of *Great Britain* for the time being, by any order or orders of the said court of Chancery, to change the security or securities, or any part of the securities purchased or to be purchased pursuant to the several acts of parliament hereinbefore mentioned or referred to, or pursuant to this act.

Securities may be changed.

IV. Provided always, and be it further enacted and declared, That for and notwithstanding any of the provisions contained in this act, if at any time hereafter the whole or any part of the

Money to be called in to answer the demands of money suitors.

money placed out pursuant to the said several acts of parliament, or any of them, shall be wanted to answer any of the demands of the suitors of the high court of Chancery, then and in such case, the said court may and shall direct the whole or any part thereof to be called in; and the securities in which the same shall be placed, and also the securities upon which the surplus interest and dividends hereinbefore mentioned shall be placed, to be sold and disposed of, in order that the suitors of the said court may at all times be paid their respective demands out of the common and general cash belonging to such suitors.

## CAP. CXXX.

An act for making compensation to the proprietors of such lands and hereditaments as have been purchased for better securing his Majesty's docks, ships, and stores at Chatham, and for the use of his Majesty's ordnance at Warley Common and Woolwich, in pursuance of an act made in the forty-fourth year of his present Majesty.—[July 21, 1806.]

## CAP. CXXXI.

An act for exonerating the estates of Percival Lewis, esq. and Marianne Lewis, spinster, in the parish of Putney, in the county of Surrey, from the claims of his Majesty against the estate of Edward Lewis, esq. deceased.—[July 21, 1806.]

## CAP. CXXXII.

An act for erecting a lighthouse on the Bell, or Cape Rock, on the eastern coast of Scotland, and for enabling the commissioners of the Treasury to advance a certain sum of money out of the consolidated fund of Great Britain towards that purpose.—[July 21, 1806.]

## CAP. CXXXIII.

*An act to amend an act passed in the forty-second year of his present Majesty, for consolidating the several acts passed for the redemption and sale of the land-tax, and to make further provision for exonerating small livings and charitable institutions from the land-tax.—[July 22, 1806.]*

42 G. 3. c. 116. **W**HEREAS by an act passed in the forty-second year of the reign of his present Majesty, intituled, An act for consolidating the provisions of the several acts passed for the redemption and sale of the land-tax into one act, and for making further provision for the redemption and sale thereof, and for removing doubts respecting the right of persons claiming to vote at elections for knights of the shire and other members to serve in parliament, in respect of messuages, lands, or tenements, the land-tax upon which shall have been redeemed or purchased; it was enacted, that in case the consideration for the redemption of any land-tax by bodies politick or corporate, or other person or persons entitled to the benefit of preference under the said act, should be in stock, and the contract should be entered into after the twenty-fourth day of June one thousand eight hundred and three, that the whole amount of such consideration should be transferred within the period of two years from the date of the contract: and whereas it is expedient to allow such bodies and persons respectively a longer period for the completion of contracts entered into after the passing of this act, in the cases herein specified; 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

in this present parliament assembled, and by the authority of the same, That where the consideration for the redemption of any land-tax should be in stock, and such land-tax shall be contracted for by any bodies politick or corporate, or companies, or other person or persons entitled to such benefit of preference as aforesaid, at any time after the passing of this act, it shall be lawful to contract that the whole amount of such consideration shall be transferred within the period of sixteen years from the date of such contract, and the consideration in every such case shall be transferred to the commissioners for the reduction of the national debt, by even and equal instalments in every year, the first annual instalment to be made on or before such of the quarterly days specified in the said recited act, as shall next ensue the entering into the contract: provided always, that it shall be lawful to transfer the whole stock so agreed to be transferred, as the consideration for the redemption of any land-tax, or any part thereof, in advance, to the commissioners for the reduction of the national debt, notwithstanding any stipulations in the contract to the contrary: provided also, that if a division of the entire quantity of stock into equal sums, to be paid by such instalments as aforesaid, would occasion a fraction less than the fraction of one penny, the fractional part or parts less than one penny necessary to such equal division, shall be taken from every prior instalment, and be added to the last instalment, so as to avoid any fraction less than one penny: provided also, that upon the transfer of the second, and so of every subsequent instalment upon every such contract, there shall be paid into the hands of the cashier or cashiers of the governor and company of the bank of *England*, to the use of his Majesty, his heirs and successors, a sum of money by way of interest, in like manner, in all respects, as in the said recited act is directed in cases of transfer of stock by instalments.

II. *And whereas the profits already arising to the publick from the redemption of land-tax by bodies politick and corporate, and companies, and feoffees and trustees for charitable and other publick purposes, by sales under the authority of the commissioners appointed by letters patent under the great seal of Great Britain, for the purpose of regulating, directing, approving, and confirming such sales, amounts to a very large sum, and is likely to be considerably increased by further sales, and contracts for sale, for the redemption of land-tax, under the authority of the said commissioners: and whereas it may be expedient to augment the income of small livings, or other ecclesiastical benefices, and of charitable institutions, by exonerating the same from the land-tax charged on the messuages, lands, tenements, or other hereditaments, belonging to such livings, or other ecclesiastical benefices, or charitable institutions, in the manner herein mentioned:* be it therefore further enacted, That it shall be lawful for the commissioners appointed or to be appointed by letters patent under the great seal of *Great Britain* for the purposes aforesaid, at any time within the space of two years after the passing of this act, to direct the exoneration and discharge of the land-tax, charged upon the messuages, lands, tenements,

Period for the completion of contracts, extended.

Commissioners under the great seal may exonerate small livings, and charitable institutions from the

land-tax, without the transfer or payment of any consideration.

tenements, and other hereditaments, belonging to any livings, or other ecclesiastical benefices, or charitable institutions, in cases where the whole clear annual income of such livings, or other ecclesiastical benefices, or charitable institutions, shall not exceed the sum of one hundred and fifty pounds without the transfer or payment of any consideration for the same, in the manner, and under the directions and restrictions in this act mentioned: provided that the annual amount of land-tax to be exonerated by virtue of this act under the direction of the said commissioners, without the transfer or payment of any consideration, shall not exceed the sum of six thousand pounds.

Incumbents to transmit statements of the income of their livings, and certificates of the amount of land-tax.

III. And be it further enacted, That every incumbent of any such living, or other ecclesiastical benefice, and all feoffees or trustees of any such charitable institution, who shall be desirous that the messuages, lands, tenements, or other hereditaments, belonging to such living, or ecclesiastical benefice, or charitable institution, should be exonerated from land-tax under the provisions of this act, shall, within six calendar months after the passing of this act, transmit a memorial to the said commissioners, verified in such manner as they shall require and direct, stating the nature and description of the property, or other funds or sources from whence the income of such living, or ecclesiastical benefice, or charitable institution is derived, and the amount of income derived from each respectively; and shall also at the same time transmit to the said commissioners a certificate or certificates, signed by two or more of the commissioners of land-tax or supply, acting for the hundred, ward, lathe, wapentake, rape, or other division of the county, riding, city, borough, cinque-port, town, or place, within which the messuages, lands, tenements, or hereditaments, belonging to such living, or other ecclesiastical benefice, or charitable institution, shall be situate; which certificate or certificates such last mentioned commissioners are hereby authorised and required to grant, containing a description in writing of the messuages, lands, tenements, or hereditaments, belonging to such living, or other ecclesiastical benefice, or charitable institution, and the name of the parish or place, or parishes or places, within which the same shall be situate, and the amount or amounts of land-tax charged thereon: provided always, that it shall be lawful for the said commissioners, appointed by letters patent under the great seal, if they shall deem it expedient, to enlarge the time by this act limited for the transmission of memorials and certificates as aforesaid, for any further period not exceeding six months from the expiration of the period by this act limited as aforesaid; and all memorials and certificates which shall be transmitted to the said commissioners within such extended period, shall be as valid and effectual to enable the exoneration of land-tax, under the provisions of this act, as if the same had been transmitted within the period herein prescribed.

IV. And be it further enacted, That it shall be lawful for

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the said commissioners appointed by letters patent under the great seal of *Great Britain*, by writing under their hands and seals indorsed on the said certificate of the commissioners of land-tax, to certify and declare, that the messuages, lands, tenements, and hereditaments, comprised in such certificate, shall be wholly freed and exonerated from the land-tax charged thereon, and from all further assessments thereof under the provisions of this act; and such messuages, lands, tenements, and hereditaments shall thereupon be wholly freed and exonerated from such land-tax and all further assessments thereof, from such of the quarterly days of payment of land-tax as shall next precede the day on which such certificate shall be left at the proper office appointed for the registry of contracts for redemption of land-tax, for the purpose of being duly registered in the manner herein prescribed.

Commissioners may, by indorsement on the certificate of land-tax, declare the lands exonerated therefrom.

V. And be it further enacted, That the proper officer appointed for the registry of contracts entered into under the said recited act, shall register all such certificates of land-tax, and the said certificates of exoneration indorsed thereon, *gratis*, and shall make out and transmit duplicates of the land-tax, thereby certified and exonerated under the provisions of this act, and do all such other acts and things necessary for the exoneration of the messuages, lands, tenements, and hereditaments, comprised in such certificates, as by the said recited act are directed in regard to contracts entered into under the provisions thereof; and every copy of the registry of any such certificate, signed by such officer, shall be allowed in all courts and places, and before all persons, to be good and sufficient evidence of such certificate; and no such certificate, nor any copy of the registry thereof, shall be liable to any stamp-duty.

Certificates to be registered.

VI. And be it further enacted, That a statement of the proceedings of the said commissioners appointed under the great seal, in the execution of this act, shall be laid before parliament before the expiration of the session of parliament ending in the year one thousand eight hundred and nine.

A statement of proceedings to be laid before parliament.

VII. *And whereas it is expedient to make provision for the enrolment and registry of deeds which have not been duly enrolled or registered, pursuant to the directions of the said recited act, and of the several other acts passed relating to the redemption of land-tax;* be it therefore further enacted, That all deeds required by the said recited act, or any other acts relating to the redemption of land-tax, to be enrolled or registered, shall be valid and effectual, although the same shall not have been or shall not be enrolled or registered within the periods prescribed by the said acts respectively; provided the same shall have been enrolled or registered before the passing of this act, or shall be enrolled or registered within six calendar months after the passing thereof.

Period of enrolment and registry of deeds extended.

VIII. And be it further enacted, That all and every the provisions of the said recited act, shall, in so far as the same are applicable

Application of the provisions of 42 G. 3. c. 116.

applicable, and except where the same are hereby expressly varied, be used and applied, extended and construed, in like manner, in the execution of this act, as if the same provisions (except as aforesaid) were specially re-enacted therein.

## CAP. CXXXIV.

*An act to provide for the security and expedition of the conveyance of letters by the post in Ireland.*—[July 22, 1806.]

45 G. 3. c. 43.

Grand jury may present that another survey of roads should be presented than that laid before them under the recited act.

**W**HEREAS an act passed in the forty-fifth year of the reign of his present Majesty, intituled, An act to amend the laws for improving and keeping in repair the post-roads in Ireland, and for rendering the conveyance of letters by his Majesty's post-office more secure and expeditious, *requires to be amended*; 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 if the grand jury of any county, county of a town or city, in Ireland, shall at any assizes, (or presenting term, if in the county of *Dublin*,) upon examination of any survey, map, or estimate, laid before them under the provisions of the said act, be of opinion that the road between the points on the boundaries of such county marked in such survey or map for the road to pass through, can be carried within such county from one such point to the other, through such post-town or post-towns therein as the road in such survey shall have been marked to go through, in a more convenient direction, equally or more level, and not exceeding in length or expence the road set out in such survey, it shall and may be lawful for such grand jury at the time they state their opinion to the court, with any reasons or observations they may think proper, according to the provisions of the said act, to present, that a new survey, map, and estimate be made for a road between such points passing through such post-town or post-towns, if any such there be, and to appoint such surveyor as they shall think proper for the purpose; and every such surveyor shall have all and singular the like powers, and be subject to the like rules, regulations, and restrictions, and be sworn and be examined upon oath in like manner, in respect of the survey, plan, and estimate he may make, as is provided or enacted in the said recited act respecting any surveyor appointed by the postmaster-general, or any survey to be made by such surveyor.

Survey directed by the grand jury with the maps, &c. to be delivered 30 days before the assizes.

II. And be it further enacted, That every such survey made by a surveyor so appointed by the grand jury, shall be deemed a re-survey within the meaning of the said act, and shall, together with the maps and estimates and affidavits thereunto belonging, be delivered thirty days at the least before the commission-day of the assizes or presenting term next ensuing after such survey shall be presented to be made to the treasurer of such county, who is hereby required to cause a like notice thereof to be posted in

in like manner and at like time as is required by the said act in respect to any survey or re-survey made in pursuance thereof; and upon its appearing to the grand jury at such assizes or presenting term, by proof upon oath, that notices in the form required by an act passed in the parliament of Ireland, in the thirty-second year of his present Majesty's reign, intituled, *An act for improving and keeping in repair the post-roads of this kingdom*, has been served upon each occupier of the land through which such new road is proposed to be made in manner and at the time required by the said act, and that the road pursuant to such re-survey will be equally or more level than, and not exceed in length, the road laid down in such preceding survey made by direction of the postmaster-general, it shall be lawful for the grand jury, if they shall think proper, at such assizes (or presenting term) to present the said road in the direction marked out between such two points, either in such re-survey, or in the survey on which the grand jury at the preceding assizes shall have stated their opinion, or partly as in the one, and partly as in the other, as they shall judge best to be the post-road through such county, county of a town, or city; and at the same time to present all such parts thereof as they shall approve of for a new line or new lines of road, to be laid out, marked, and levelled, and in like manner to present the money necessary for laying out the same.

Notices being given to occupiers, grand jury to present the road to be made agreeable to survey.

III. Provided always, and be it enacted, That nothing in the said first mentioned act or in this act contained, shall deprive any grand jury of the power of considering and deciding upon any such application for any presentment for any line of road so surveyed, or any part thereof, or rejecting the same according to their discretion.

Grand jury may decide on the line of road.

IV. And be it further enacted, That all the regulations, clauses, and provisions respecting any road to be presented by any grand jury, or the traversing the presentment thereof, or respecting any money to be raised, advanced, or accounted for under the provisions of the said act, (except so far as the same are altered or repealed by this act,) shall extend to any road presented, or any money to be raised, advanced, or expended, or any presentment made under the authority of this act, as fully and effectually as if they were herein especially recited and re-enacted respecting the same.

Regulations of recited act respecting roads to be presented by the grand jury, to extend to this act.

V. Provided always, That when any grand jury shall present any road to be re-surveyed pursuant to the provisions of this act, the court shall cause the clerk of the crown to send an attested copy of such presentment to the postmaster-general; and it shall not be necessary for the postmaster-general, after the receipt of such attested copy, to cause such road to be re-surveyed in manner prescribed by the said first mentioned act.

When grand jury shall present any road to be re-surveyed, an attested copy shall be sent to the postmaster general.

VI. *And whereas the amount of money to be raised in each presenting term by presentments of grand juries in the county of Dublin, before the passing of the said act, has been limited by an act passed in the parliament of Ireland in the twenty-sixth year of his present Majesty's*  
reign

26 Geo. 3.

*reign, intituled, An act for making, widening, and repairing publick roads in the county of Dublin, and for repealing parts of several acts formerly made for that purpose; and it is expedient that the amount of money which may be presented to be raised off the said county by virtue of the said first recited act and of this present act, should be also limited; be it further enacted, That it shall not be lawful for the court, in any presenting term, to allow presentments to raise money in the county of Dublin, under the authority or for the purposes of the said first recited act or this present act, exceeding in the whole one-fourth part of the sum, which such court is authorised to allow by the said last recited act passed in the twenty-sixth year of his present Majesty's reign.*

Court not to allow presentments to raise money in the county of Dublin beyond a certain sum.

If whole sum be not raised within six years, the grand jury to present the portions thereof to be raised in each year afterwards.

VII. And be it further enacted, That if the whole sum which may be to be levied under the provisions of the said first recited act or this present act, or either of them, in the county of *Dublin*, cannot be levied within six years under the provision aforesaid, it shall be lawful for the grand jury of the said county to present the portions thereof to be respectively raised in each year, notwithstanding such portions may extend beyond the term of six years: provided always, that if such portions shall extend beyond the term of six years, they shall not be less in any one year than the sum which the court is allowed by this act to allow presentments for raising in one year.

Recited act not to limit the amount of the money to be raised at any presenting term in the county of Dublin.

VIII. Provided also, and be it further enacted, That nothing in the said first recited act contained shall extend to limit the amount of money to be raised at any presenting term, in the said county of *Dublin*, if presentments shall have been fiated for raising at such term, for the purposes of the said first recited act or this act, or both, the full sum which the court is allowed by this act to allow presentments for raising.

Road not to be made through any house above the value of 100*l.* &c.

IX. And be it further enacted, That nothing in the said first recited act or in this present act contained, shall authorise any grand jury to present any road to be made through any house above the value of one hundred pounds sterling, or any deer-park or field inclosed with a wall built of lime and stone or brick, or through any planted lawn or avenue, or orchard planted before the passing of the said first recited act, without the consent of the owner thereof.

No traverse to presentment under recited act, repealed.

X. *And whereas it is by the said recited act enacted, that no traverse shall be received to any presentment made under the authority of the said act, except for damages; be it further enacted, That so much of the said act, as thereto relates, shall be, and is hereby repealed.*

XI. *And whereas it is enacted by the said first recited act, that in all cases where the trustees, directors, or commissioners of any turnpike-road shall alter the same in pursuance of the said act, they shall cause a map of such part of the existing road as shall in consequence thereof be discontinued by them, to be deposited with the treasurer of the county in which such part shall be situated; and if the grand jury of such county shall not, within eight months after such map shall be so deposited, present such part to be left open as a publick road, and present to be raised off the barony or half barony, or baronies or half-baronies, in which such road shall be situated, (and which every grand jury*



jury is hereby empowered to do, such sum or sums of money as the materials of the said road, and of all bridges and arches thereon, shall amount to, on a valuation to be made thereof, upon oath of three persons, one to be named by the trustees, directors, or commissioners of such road, one other by such grand jury, and the third to be chosen by the other two; every part of such road which shall not be so presented to be kept open, shall be, and is hereby declared to be vested in the trustees, directors, or commissioners of such road, and shall and may be set or sold by them, or as many of them as are competent to do any act respecting such road; and all materials thereon, or in any bridges, arches, or pipes upon or across the same, may be taken down and applied by them to the use and advantage of the road under their care; and all money arising from the sale of setting of such discontinued road shall be applied in aid of the tolls under their management; be it further enacted, That so much of the said recited act shall be, and the same is hereby repealed.

So much of recited act as respects the map of the road discontinued, and the grand jury acting thereupon, as herein mentioned, &c. repealed.

XII. And whereas it is enacted by the said first recited act, That it shall not be lawful for the court at any assizes to fiat any presentment for raising money for the repair of any road in such county, except a post-road, unless such presentment as is therein mentioned be first made and allowed; and also that it shall not be lawful for the court at any assizes or presenting term, from and after the time that any such survey or re-survey as is mentioned in the said act shall be laid before the grand jury to fiat presentments for any money off any barony or half-barony, or off any county of a town or city, in which any such post-road, or any part thereof, shall be situated, to be extended to making, or repairing, or widening other roads therein, to a greater amount in the whole, than the sum which shall be directed or presented originally, or in the way of increase thereof, to be raised at such assizes or term, until such post-road shall be completely finished; be it further enacted, That the said recited parts of the said act shall be, and the same are hereby repealed.

Such parts of the recited act as prevent the court at any assizes to fiat any presentment for raising money for the repair of roads, unless presentment is allowed, &c. repealed.

XIII. And be it further enacted, That when the survey, maps, and estimates of the road from *Waterford* to *Limerick* shall be finished, surveys, maps, and estimates for a continuance thereof from *Limerick* to *Galway*, shall be proceeded upon immediately; any thing in the said act to the contrary notwithstanding.

When survey of road from *Waterford* to *Limerick* is finished, others to be made.

XIV. Provided always, and be it further enacted, That nothing in this act contained shall extend to prevent any grand jury from making any presentment at any assizes held in the months of *July* or *August* one thousand eight hundred and six, on account of any want of notice being served, or of the consent of the owner of any house not having been obtained under the provisions of this act, if in all other respects the several regulations prescribed by the said first recited act and this present act, shall have been duly observed.

Act not to prevent any grand jury from making presentments at assizes, on account of want of notice, &c.

XV. And whereas the sums which grand juries are empowered by law to present for making surveys and maps of their respective counties, have been found insufficient, be it therefore enacted, That it shall be lawful for any grand jury to present to be raised on the county at large, any sum or sums of money not exceeding in the whole at any one or more assizes, a sum after the rate of three hundred pounds for every fifty thousand acres contained in such county, according to the county-books or usual computation thereof, and so in proportion for any greater or less quantity for the purpose of obtaining an accurate survey and map of the

Grand jury so present to be raised on the counties, sums according to the proportions herein mentioned.

county,

county, and of engraving such number of copies thereof as the grand jury shall deem necessary for the use of such county.

## CAP. CXXXV.

*An act to amend the laws relating to bankrupts.*—[July 22, 1806.]

In commissions of bankrupt hereafter to be issued, all conveyances by payments to, and contracts with any bankrupt *bonâ fide* made two months before the date of the commission, shall be good.

**W**HEREAS great inconveniences and injustice have been occasioned by reason of the fair and honest dealings and transactions of and with traders being defeated by secret acts of bankruptcy in cases not already provided for, or not sufficiently provided for by law: for remedy thereof, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That in all cases of commissions of bankrupt hereafter to be issued, all conveyances, by all payments by and to, and all contracts and other dealings and transactions by and with any bankrupt, *bonâ fide* made or entered into more than two calendar months before the date of such commission, shall, notwithstanding any prior act of bankruptcy committed by such bankrupt, be good and effectual to all intents and purposes whatsoever, in like manner as if no such prior act of bankruptcy had been committed; provided the person or persons so dealing with such bankrupt had not at the time of such conveyance, payment, contract, dealing, or transaction, any notice of any prior act of bankruptcy by such bankrupt committed, or that he was insolvent, or had stopped payment.

*Bonâ fide* creditors whose debts might have been proved under a commission of bankruptcy, if no prior act of bankruptcy had been committed, shall be admitted to prove such debts.

II. And be it further enacted, That in all cases of commissions of bankrupt hereafter to be issued, all and every person and persons with whom the bankrupt shall have really and *bonâ fide* contracted any debt or debts before the date and suing forth of such commission, which, if contracted before any act of bankruptcy committed, might have been proved under such commission, shall, notwithstanding any prior act of bankruptcy may have been committed by the bankrupt, be admitted to prove such debt or debts, and to stand and be a creditor under such commission to all intents and purposes whatever, in like manner as if no such prior act of bankruptcy had been committed by such bankrupt; provided such creditor or creditors had not, at the time of such debt or debts being contracted, any notice of any prior act of bankruptcy by such bankrupt committed.

For setting off debts where mutual credit has been given.

III. And be it further enacted, That in all cases in which, under commissions of bankrupt hereafter to be issued, it shall appear that there has been mutual credit given by the bankrupt and any other person, or mutual debts between the bankrupt and any other person, one debt or demand may be set off against another, notwithstanding any prior act-of bankruptcy committed by such bankrupt before the credit was given to, or the debt was contracted by such bankrupt, in like manner as if no such prior act of bankruptcy had been committed; provided such credit was given to the bankrupt two calendar months before the date

date and suing forth of such commission, and provided the person claiming the benefit of such set-off had not at the time of giving such credit any notice of any prior act of bankruptcy by such bankrupt committed, or that he was insolvent or had stopped payment: provided always, that the issuing of a commission of bankrupt against such bankrupt, although such commission shall afterwards be superseded, or the striking of a docket for the purpose of issuing a commission against such bankrupt, whether any commission shall have actually issued thereupon or not, shall be deemed notice of a prior act of bankruptcy for the purposes of this act, if it shall appear that an act of bankruptcy had been actually committed at the time of issuing such commission, or striking such docket.

IV. And be it further enacted, That all persons against whom any commission of bankrupt shall hereafter issue, and who shall be duly found bankrupts under the same, shall upon obtaining his, her, or their certificate, be discharged of and from all debts by this act made proveable under such commission, and shall have the benefit of the several statutes now in force against bankrupts, in like manner, to all intents and purposes, as if such secret acts of bankruptcy had been committed prior to the contracting of such debts.

V. And be it further enacted, That no commission of bankrupt that shall be hereafter issued, shall be avoided or defeated by reason of any act of bankruptcy having been committed by the person or any of the persons against whom such commission shall have issued, prior to the contracting the debt of the creditor or any of the creditors upon whose petition such commission shall have issued, if such petitioning creditor had not any notice of such act of bankruptcy at the time when the debt to him was contracted; but that such commission of bankrupt and all the proceedings under the same shall be valid and effectual to all intents and purposes, notwithstanding that such prior act or acts of bankruptcy shall have been committed by such bankrupt.

## CAP. CXXXVI.

*An act to alter and amend two acts, made in the twenty-eighth and thirtieth years of his present Majesty, for limiting the number of persons to be carried on the outside of stage-coaches, or other carriages, and regulating the conduct of the drivers and guards thereof.*—[July 22, 1806.]

**WHEREAS** an act was passed in the twenty-eighth year of the reign of his present Majesty, intituled, An act for limiting the number of persons to be carried on the outside of stage-coaches, or other carriages: and whereas another act was passed in the thirtieth year of his present Majesty, intituled, An act to alter, explain, and amend an act made in the twenty-eighth year of the reign of his present Majesty, intituled, 'An act for limiting the number of persons to be carried on the outside of stage-coaches, or other carriages, and for regulating the conduct of the drivers and guards thereof:' and whereas the regulations and penalties established and imposed by the said recited acts have proved insufficient

*insufficient to answer the useful and important purposes thereby intended, and it is expedient to have some additional provisions and regulations regarding the same, and to fix the number of passengers to be conveyed not only on the roof, but also on any part of the outside of stage-coaches or other carriages, and the luggage to be conveyed on the roof thereof: and whereas it is also expedient to extend the provisions of the above recited acts, and of this present act, to that part of Great Britain called Scotland: may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of September, one thousand eight hundred and six, it shall not be lawful for the drivers or the owner of any coach, chaise, or other carriage of the like sort, going or travelling for the purpose of conveying passengers for hire, to and from different places in Great Britain, to permit and suffer, in any manner or way, where such carriage is drawn by less than four horses, more than five persons at one and the same time, to ride or go as outside-passengers on or about the outside of any such coach, chaise, or carriage, exclusive of the coachman and guard to the same; and if such coach, chaise, or carriage, shall be drawn by four or more than four horses, more than ten persons at one and the same time to ride or go as outside-passengers on or about the outside of any such coach, chaise, or carriage, from the twenty-ninth day of September in every year to the first day of April in the succeeding year, exclusive of the coachman and guard to the same; and if such coach, chaise, or carriage, shall be drawn by four or more horses, more than twelve persons at one and the same time to ride or go as outside-passengers, on or about the outside of any such coach, chaise, or carriage, from the first day of April to the twenty-ninth day of September in every year, exclusive of the coachman and guard to the same; under the fines, penalties, and punishments contained in the said recited act of the twenty-eighth year of the reign of his present Majesty, for limiting the number of persons to be carried on the outside of stage-coaches or other carriages: provided always, that nothing in this act contained shall authorise the carrying of more than one person on the coach-box with the coachman.*

Limiting the number of persons to ride on the outside of stage coaches.

Owners of stage-coaches shall be liable to penalties in case drivers cannot be found.

II. And be it further enacted, That in case the driver of any such coach, chaise, or carriage of the like sort, going or travelling for hire, and conveying a greater number of persons, in any manner or way, on or about the outside of any such coach, chaise, or other carriage of the like sort, than are allowed by this act, not being known, or being known cannot be found, or cannot be produced by the owner or owners, proprietor or proprietors of any such coach, chaise, or other carriage, that in every such case, the owner or owners, proprietor or proprietors of any such coach, chaise, or other carriage of the like sort, going or travelling for hire, shall be liable to all such fines, penalties,

penalties, or other punishments, as if such owner or owners, proprietor or proprietors, had been the driver of any such coach, chaise, or other carriage of the like sort, at the time that such offence was committed.

III. And be it further enacted, That any summons issued by any justice of the peace, commanding any driver, owner, or proprietor of any coach, chaise, or other carriage of the like sort, travelling for hire, to appear before him at such time or place as to such justice shall seem meet, for any offence committed against this act, or the acts before recited, shall be deemed good and sufficient service in case the same be left with the known or acting book-keeper, or any other person having the care of any office where places are usually taken, or parcels received for such coach, chaise, or other carriage, in any town into or through which any driver offending as aforesaid, shall drive such coach, chaise, or other carriage.

Summons left with book-keeper, &c. to be good service.

IV. And be it further enacted, That it shall not be lawful for any driver, owner, or proprietor of any such coach, chaise, or carriage of the like sort, going or travelling for hire, to permit or suffer any parcel or parcels, or luggage, to be conveyed on the roof of any such coach, chaise, or other carriage of the like sort, where any outside-passengers are conveyed on the roof thereof, being more than two feet above the roof of such coach, chaise, or other carriage (unless the same shall entirely consist of empty boxes or baskets;) and every such driver so offending, and every owner or proprietor where such driver is not known, or cannot be found, being convicted of such offence, either by his own confession, the view of a justice of the peace, or the oath or oaths of one or more credible witness or witnesses, before any justice of the peace, or other magistrate, acting in and for the county, riding, city, town, division, or place, where any offence shall be committed, (which oath every such justice or magistrate is hereby authorised and required to administer,) shall forfeit and pay the sum of twenty shillings for every foot exceeding two feet; and in case the driver so offending shall be the owner of such coach, chaise, or other carriage, the sum of forty shillings; and in default of payment of the said penalties respectively, the person and persons so offending shall be committed to the common gaol or house of correction of the county, riding, city, town, division, or place, where such offence shall have been committed, there to remain, without bail or main-prize, for the space of one month, unless such penalties shall be sooner paid.

Parcels above a certain size not to be conveyed on the roof of stage-coaches.

V. And be it further enacted, That the said recited acts, passed in the twenty-eighth and thirtieth years of his present Majesty, in so far as the same are not altered, varied, amended, or repealed by this act, shall be, and are hereby declared to be and remain in full force; any thing in this act contained to the contrary notwithstanding.

28 G. 3. c. 57. 30 G. 3. c. 36. to remain in force, except as by this act repealed.

VI. And be it further enacted, That in case the driver of any such coach, chaise, or other carriage of the like sort, going or travelling

Penalty on drivers of stage-coaches

leaving their horses, or neglecting their duty.

travelling for hire, stopping at any place or places where assistance can be procured, shall quit the box of such coach, chaise, or other carriage, until a proper person or persons shall hold the horses or fore-horses whilst such carriage stops, so as to prevent them from running away, such person or persons to hold the same until the driver has returned to his box, and has in his hands the reins for guiding the said horses; and if such driver shall neglect to attend to the same, or such person or persons shall quit holding the said horses before the driver has the reins in his hands, he and they, being duly convicted thereof by his or their confession, the view of a justice or justices, or by the oath of one or more credible witness or witnesses, shall be subject to, and forfeit and pay a penalty of forty shillings for each offence respectively, to be levied in the same manner, and under the same form of proceedings, as are contained in the said recited act of the twenty-eighth year of his present Majesty: provided nevertheless, that nothing in this section or clause contained shall extend or be construed to extend to hackney-coaches or other carriages being drawn by two horses only.

Drivers incapable of driving, from intoxication or otherwise, or shall not account to their employers for passengers and parcels taken by them, shall be committed.

VII. Provided nevertheless, and be it further enacted, That in case the driver of any such coach, chaise, or other carriage, or the person acting as guard, shall become incapable of driving the same, or of properly attending to the concerns thereof by reason of intoxication or otherwise, whereby the safety of the passengers may be endangered in their lives and property, and not due care or protection afforded or given to the property with which such driver or guard, or either of them, may be entrusted; or if such driver or guard shall not duly account to his or their employers, or persons authorised by them to account with such driver or guard, for all monies received by him, them, or either of them, in respect of any passenger or parcel conveyed or taken by such coach, chaise, or other carriage; then and in every such case, the driver or guard, as the case may be; of such coach, chaise, or other carriage, so offending, and being convicted thereof by his own confession, the view of a justice (in any case applicable thereto,) or the oath or oaths of one or more credible witness or witnesses before any justice or justices acting in and for the county, riding, city, town, division, or place, where any such offence shall be committed, such justice or justices is and are hereby authorised to commit such offender to the common gaol or house of correction of the county, riding, city, town, division, or place, where such offence shall have been committed, there to remain, without bail or mainprize, for any time not exceeding six calendar months, nor less than three calendar months, at the discretion of the justice or justices by or before whom any such offender shall be convicted.

Limitation of actions.

VIII. Provided always, and be it further enacted, That every information to be exhibited or laid by virtue of this act, shall be laid or exhibited within the time or space of twenty-one days from the time or day on which the offence was committed; and in every case where a summons for the party accused is left with  
any

any book-keeper or other person, as authorised by this act, the same shall be left at the least ten days before the day requiring the party accused to appear before such justice.

IX. Provided nevertheless, and be it further enacted, That in case any party or person convicted of any offence committed against this act, shall think himself aggrieved by any adjudication or conviction of any justice of the peace or magistrate, under the authority and by virtue of the powers of this act, where any pecuniary penalty attaches, it shall and may be lawful for such party or person so aggrieved to appeal to the next general quarter-session of the peace to be holden for the county, riding, town, division, or place, where such offence was committed, against such adjudication or conviction; and such justices, assembled at such general quarter-sessions of the peace, shall hear and determine the matter and ground of the said appeal, and shall have power to make such award, order, and determination in the premises, as to such justices so assembled shall appear just and reasonable, and may also award such costs to be paid by such party or person as to them shall seem meet, to be levied and recovered in such manner, in case of non-payment, as are allowed in any case wherein justices at sessions have power to award costs in cases of appeal had before such justices at such sessions.

Appeal may be made to the quarter-sessions.

X. And be it further enacted, That all and every the regulations, powers, penalties, and provisions contained in this act, and also such of the same as are not by this act repealed, varied, altered, or amended; and which are contained and mentioned in the above recited acts of the twenty-eighth and thirtieth years of his present Majesty's reign, shall be, and are hereby enacted to be and extend to that part of *Great Britain* called *Scotland*.

Acts extended to Scotland.

XI. And be it further enacted, That the penalties by the said first recited act, passed in the twenty-eighth year of his present Majesty's reign, inflicted on peace-officers refusing or neglecting to execute warrants granted by justices of the peace, pursuant to the directions of the said act, shall extend to and be inflicted on all peace-officers who shall refuse or neglect to execute any warrants to be granted in pursuance of this act; and that the penalties and forfeitures inflicted by this act shall and may be levied, recovered, and applied, in such and the same manner as by the said first recited act is directed respecting the recovery of the penalties and forfeitures thereby inflicted; and that the forms of proceedings relative to the several matters contained in this act, shall be the same as those contained in the schedule to the said first recited act, and shall be used on all occasions, with such additions or variations only as may be necessary to adapt them to the particular circumstances of the case; and that no objection shall be allowed to be made, or advantage taken, on account of want of form only in any such proceedings.

Penalties how to be recovered.

XII. And be it further enacted, That this act be deemed a publick act, and shall be judicially taken notice of as such by all judges, justices, and other persons whomsoever, without specially pleading the same.

Publick act.

## CAP. CXXXVII.

*An act to extend the provisions of an act made in the forty-third year of his present Majesty, for permitting certain articles to be warehoused in Great Britain, to other articles not therein mentioned, and to alter the condition of the bond directed to be given by an act of the twenty-fourth year of his present Majesty, by the masters and owners of vessels and boats licensed by the lords of the Admiralty.—[July 22, 1806.]*

43 G. 3. c. 137.

**WHEREAS** by an act passed in the forty-third year of the reign of his present Majesty, intituled, An act for permitting certain goods imported into Great Britain to be secured in warehouses without payment of duties, his Majesty by his order in council is empowered to permit certain goods, wares, and merchandize enumerated and described in the tables to the said act annexed, or such other articles which by virtue of the said act may be added to such tables, and which may be deemed proper and fit to be landed and lodged in warehouses, or otherwise secured, according to the directions of the said act, at any port of Great Britain without payment at the time of the first entry of the duties of customs or excise due on the importation thereof; provided it shall be made appear that such port is, with respect to the trade and commerce carried on therein, and from the nature of its situation, a port to which it would be just and reasonable to extend the advantages by the said act granted, and also that docks, wharfs, and warehouses shall have been built and erected within such port, complete, fit, and proper in every respect for the landing and reception of any such goods, wares, and merchandize, and wherein the same may respectively be safely imported and landed, and securely deposited according to the nature thereof, and wherein the same may remain under the regulations of the said act: and whereas by another act passed in the forty-fifth year of the reign of his said Majesty, intituled, An act to authorise the commissioners of his Majesty's treasury to permit certain articles to be warehoused in different ports in Great Britain, upon giving security for the payment of duties upon the articles therein mentioned, the benefit and accommodation to trade granted by the said recited act with respect to the goods, wares, and merchandize, enumerated or described in the tables to the first recited act annexed, marked (A.) and (B.) (tobacco excepted,) and also wine imported from the West Indies, was extended to any port in Great Britain, although such docks, wharfs, and warehouses, as by the said act are required, may not be built and erected within such port, and the said act having been found useful and beneficial, it is expedient to extend the provisions thereof to other goods than those therein mentioned, 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 whenever it shall be made appear to the satisfaction of the lord high-treasurer, or the commissioners of his Majesty's treasury for the time being, or any three or more of them, that any port in Great Britain is, with respect to the trade

Treasury may extend the advantages granted by recited act



trade and commerce carried on therein, and from the nature of 43 G. 3. to  
 its situation, a port to which it would be just and reasonable other ports,  
 and safe to extend the advantages granted by the said recited although the  
 act of the forty-third year of the reign of his present Majesty, works re-  
 although such docks, wharfs, and warehouses as are thereby quired thereby  
 required, may not have been made, erected, or built within such be not erected,  
 port, it shall be lawful for the lord high-treasurer, or the commis- and direct that  
 sioners of the Treasury for the time being, or any three or certain goods  
 more of them, by warrant under his or their hand or hands to be there  
 order and direct that any of the goods, wares, and merchandize landed and  
 enumerated or described in the tables to the said act annexed, warehoused,  
 marked (C.) (D.) and (E.), and also hides and such other &c.  
 articles which, by virtue of the said recited act of the forty-third  
 year of the reign of his present Majesty, may be added to such  
 tables, may be landed and lodged in warehouses, or otherwise  
 secured under the joint locks of the merchant and the customs,  
 and also of the exoise in cases where duties of excise are pay-  
 able, without payment, at the time of the first entry, of the  
 duties of customs or excise, due on the importation thereof;  
 any thing in the said recited act of the forty-third year of the  
 reign of his said Majesty to the contrary notwithstanding: and  
 thenceforth all the provisions, powers, authorities, penalties,  
 forfeitures, regulations, restrictions, acts, matters, and things,  
 contained in the said act of the forty-third year of the reign of  
 his Majesty, or in the said act of the forty-fifth year of the  
 reign of his present Majesty, shall, so far as the same are appli-  
 cable, and except where the same are altered or varied by this  
 act, extend and be construed to extend to the port or ports  
 named in such order, in like manner in every respect, and as  
 fully and amply as if such port or ports had been or should be  
 entitled to the advantages given or granted by the said recited  
 acts or either of them.

II. *And whereas by an act passed in the twenty-fourth year of  
 the reign of his present Majesty, intituled, An act for the more 44 G. 3. c. 47.  
 effectual prevention of smuggling in this kingdom, and several  
 other acts, certain ships, vessels, and boats therein particularly de-  
 scribed, are in certain cases subject to forfeiture, unless the owner  
 thereof shall have a licence for navigating the same, as therein di-  
 rected, from the lord high-admiral of Great Britain, or the commis-  
 sioners of the Admiralty for the time being, or any person authorised  
 by them to grant the same, and the owner of every ship, vessel, or  
 boat so licensed, is required to give certain security as in the said acts  
 directed, before such ship, vessel, or boat should proceed to sea, or sail  
 out of any port, harbour, or creek in this kingdom: and whereas by  
 an act of the thirty-ninth and fortieth years of his present Majesty,  
 intituled, An act to permit blubber from the Greenland Fishery 39 & 40 G. 3.  
 and Davis's Straights to be boiled into oil after the arrival of the c. 51.  
 ship from the fishery, and for charging the duty thereon; for  
 altering the convoy-duty now payable on the importation of oil of  
 turpentine and tar, and charging other duties in lieu thereof;*

for exempting burr-stones and stones used for the purpose of paving, or the making or mending of roads, from the duties charged thereon, when carried coastwise; for obliging masters of ships laden with tobacco to remove the same from their moorings when their cargoes are discharged; and for extending bonds given on licensing ships, vessels, or boats, to all cases wherein ships, vessels, or boats may be liable to forfeiture; *further security was required to be given by the said owner, that such ship, vessel, or boat should not be used or employed in hovering within the limits of any of the ports of this kingdom, or within four leagues of the coast thereof, or in any other manner, or in any trade or employment whatever contrary to the laws in force on and immediately before the passing of that act: and whereas by an act of the forty-fifth year of his present Majesty, intituled, An act for the more effectual prevention of smuggling, vessels and boats are subject to forfeiture if found or discovered to have been in any part of the British or Irish channels, or elsewhere on the high seas, within one hundred leagues of any part of the coast of Great Britain or Ireland, having on board spirits, tea, tobacco, and snuff, in less packages than are mentioned and described in the said act, it is therefore expedient to make further provision as to the terms and conditions of the security to be required of the masters and owners of such vessels and boats;* be it therefore enacted, That from and after the passing of this act, in lieu of the bond required by the said recited act of the thirty-ninth and fortieth years of his present Majesty, the owner of every vessel or boat which shall be licensed in pursuance of any act or acts of parliament, shall, before any such vessel or boat proceed to sea, or sail out of any port, harbour, or creek in this kingdom, give security by bond in the manner directed by the said recited acts respectively, that such vessel and boat shall not be employed in the importation or landing of any tea or foreign spirituous liquors, or any prohibited or other goods; ~~contrary to the true intent and meaning of any act of parliament which now is or hereafter may be in force, or in the exportation of any goods which are or may be prohibited to be exported from this kingdom, or in the re-landing of any goods whatsoever contrary to law, which are entered outwards for exportation for any drawback or bounty, or which are or may be prohibited to be used or worn in Great Britain, and shall not be found in any part of the British or Irish channels or elsewhere on the high seas, within one hundred leagues of any part of the coast of Great Britain or Ireland, or discovered to have been within the said limits, having on board any spirits, tea, tobacco, or snuff in any manner contrary to the true intent and meaning of the said recited act of the forty-fifth year of his present Majesty, and that the said vessel or boat shall not be employed or be found or discovered to have been out of the limits within which the said vessel or boat is licensed to navigate or trade, and shall not be engaged for or used in any trade or employment whatever, other than that described and set forth in the licence for such vessel or boat, and that the said vessel or boat shall~~

In lieu of the bond required by recited act 39 & 40 G. 3. c. 51. the owners of vessels licensed shall give bond in manner directed by recited acts, that such vessels shall not be employed in the landing of tea or foreign spirits, or any prohibited goods, &c. or be found within certain limits, &c.

shall not be used or employed in any other way or manner whatever contrary to the laws in force, or hereafter to be made relative to the revenue of customs.

## CAP. CXXXVIII.

*An act to repeal part of the excise countervailing duty on Irish hops imported; for granting an excise countervailing duty on the importation of Irish window-glass; and to exempt tiles made for the purpose of draining lands, from the duties of excise.*—[July 22, 1806.]

**W**HEREAS by an act made in the forty-fifth year of the reign of his present Majesty, intituled, An act for reducing the duty of excise on hops, the growth of Great Britain; it was enacted, that one halfpenny of the duty of excise of two-pence halfpenny the pound-weight avoirdupois, granted by an act passed in the forty-third year of his present Majesty's reign, intituled, An act to repeal the duties of excise payable in Great Britain, and to grant other duties in lieu thereof, on hops the growth of Great Britain, should cease and determine: and whereas it is expedient that the countervailing duties of excise imposed by the said last mentioned act on Irish hops imported from Ireland into Great Britain, should also be reduced; be it therefore enacted, by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the passing of this act, one halfpenny of the countervailing duty of excise of two-pence halfpenny the pound-weight avoirdupois, granted by the said act of the forty-third year of the reign of his present Majesty, on Irish hops imported from Ireland into Great Britain, shall cease and determine. 45 G. 3. c. 34.  
43 G. 3. c. 69.  
One half-penny of the countervailing duty of excise of 2½d. per lb. granted on hops imported from Ireland into Great Britain, shall cease.

II. *And whereas by an act made in the forty-fifth year of the reign of his present Majesty, intituled, An act for granting to his Majesty several additional duties of excise in Great Britain, additional duties on certain descriptions of glass therein specified were granted to his Majesty, and by the said act a duty of excise of nine shillings and ten-pence halfpenny was granted as a countervailing duty for and upon every hundred-weight of Irish window-glass (not being spread-glass,) whether flashed or otherwise manufactured, and commonly called or known by the name of Crown-Glass, or German Sheet-Glass, which should be imported into Great Britain directly from Ireland: and whereas the said last mentioned duty of nine shillings and ten-pence halfpenny was not a countervailing duty to the duties by the said act granted, inasmuch as such countervailing duty should have been fourteen shillings and ten-pence halfpenny; and it is therefore expedient that a further additional countervailing duty of five shillings should be imposed for every hundred-weight of such glass so imported, and that the same should take place from the time of granting the said countervailing duty of nine shillings and ten-* 45 G. 3. c. 30.

A countervailing duty of 5s. in addition to 9s. 10½d. shall be paid for every cwt of Irish window-glass called Crown or German-Sheet, imported into Great Britain from Ireland.

*ten-pence halfpenny, as if the said duty had been the proper countervailing duty of fourteen shillings and ten-pence halfpenny; be it therefore enacted, That from and after the passing of this act, there shall be raised, levied, collected, and paid, throughout Great Britain, to and for the use of his Majesty, his heirs and successors, for and upon every hundred-weight of Irish window-glass (not being spread-glass,) whether flashed or otherwise manufactured, and commonly called or known by the name of Crown-Glass or German Sheet-Glass, which shall have been since the granting of the said countervailing duty of nine shillings and ten-pence halfpenny, or which shall hereafter be imported into Great Britain directly from Ireland, a further countervailing duty of five shillings, in addition to the said countervailing duty of nine shillings and ten-pence halfpenny granted by the said act; and that the said further additional duty of five shillings shall be received, levied, collected, paid, applied, and accounted for, under, subject, and according to all the rules, regulations, and provisions, made by the said recited act, or by any other act or acts of parliament now in force, as to the said additional countervailing duty of excise of nine shillings and ten-pence halfpenny so granted by the said recited act as aforesaid, and as if the full countervailing duty of fourteen shillings and ten-pence halfpenny had been granted by the said act; and all drawbacks of duty regulated by the amount of the said countervailing duties shall be regulated and allowed by such full countervailing duty of fourteen shillings and ten-pence halfpenny from the time of granting the said countervailing duty of nine shillings and ten-pence halfpenny, in like manner as if the full and proper countervailing duty had been granted by the said recited act.*

Tiles of the description herein mentioned for draining wet or marshy lands may be made, free from the duty of excise.

*III. And whereas by the laws now in force a certain description of tiles, made for the purpose of draining lands, are exempted from the duties chargeable on tiles: and whereas it is expedient to allow tiles of other descriptions to be made for that purpose free of the duties of excise, be it therefore further enacted, That from and after the passing of this act, it shall and may be lawful to and for any person or persons whatsoever to make for the sole purpose of draining wet or marshy lands, free of the duties of excise, tiles bent into a semi-elliptical form, the width of which, measured on the inside thereof, shall not in any part exceed six inches, and the height of which, when so bent as aforesaid, taken from the outside of the crown of the arch thereof in a perpendicular line to the extreme edge thereof, shall in all cases exceed the width measured as aforesaid, but with a foot or projection from the bottom of the arch where the same shall be found necessary, not exceeding two inches in breadth, for the purpose of keeping up the said tiles in loose or friable soils; any thing in any act or acts of parliament to the contrary in anywise notwithstanding.*

*IV. Provided always, and be it further enacted, That every person*

person who shall use any tiles by this act exempted from duty, for any other purpose than draining wet or marshy lands, on being convicted thereof shall forfeit and pay a penalty of sixpence for every tile so used contrary to the meaning of this act, to be recovered, levied, and applied, as any penalty in any act relating to duties on tiles, may be recovered, levied, and applied.

Penalty on persons making such tiles for any other purpose than for draining lands.

## CAP. CXXXIX.

An act for altering and amending several laws relating to the duties of excise upon malt, until the twenty-fifth day of March one thousand eight hundred and seven.—[July 22, 1806.]

**WHEREAS** an act passed in the forty-second year of the reign of his present Majesty, intituled, An act for granting to his Majesty additional duties on beer and ale brewed in, or imported into Great Britain; on malt made in Great Britain; on hops grown in, or imported into Great Britain; and on spirits distilled in Ireland and imported into Great Britain; for repealing certain allowances to brewers of beer and ale; and for preventing frauds and abuses in the revenue of excise on beer, ale, and malt: and whereas it is expedient that certain of the provisions of the said act, in relation to the wetting or sprinkling of any grain making into malt, in any stage of operation after it has been taken out of the steeping vat, should be repealed; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of August one thousand eight hundred and six, so much of the said recited act as prohibits the wetting or sprinkling of any corn or grain making into malt, in any state or stage of operation, after it shall have been taken from the steeping vat, until the expiration of twelve days, shall be, and the same is hereby repealed; save and except in all cases in which any fine, penalty, or forfeiture shall have been incurred at any time before or on the said first day of August one thousand eight hundred and six.

After Aug. 1, 1806, so much of recited act as prohibits the wetting of corn in a state of operation after being taken from the steeping-vat until the expiration of 12 days, repealed.

**II.** And whereas many maltsters have wetted or sprinkled corn or grain making into malt, after the expiration of nine days from its being taken out of the steeping-vat, whereby they have incurred divers penalties; and it is expedient that such maltsters should be indemnified therefrom; be it therefore enacted, That all such maltsters who have wetted or sprinkled corn as aforesaid, since the fifth day of April one thousand eight hundred and six, shall be, and they are hereby indemnified against all actions of prosecutions whatsoever, for or on account of the same, as fully and effectually to all intents and purposes as if the same had been authorised by law.

Maltsters who have since April 5, 1806, wetted corn nine days after taken from the steeping-vat, indemnified against penalties.

**III.** And be it further enacted, That from and after the first day

Penalty for wetting corn after being taken from the cistern, &c. till the expiration of 216 hours, 200*l.*

day of *August* one thousand eight hundred and six, no maltster or maker of malt shall wet, water, or sprinkle, or cause or suffer to be wetted, watered, or sprinkled, any corn or grain making into malt, in any state or stage of operation after the same shall have been emptied, thrown, or taken from or out of the cistern, uting-vat, or other vessel or utensil used for steeping such corn or grain, for and until the full end and expiration of two hundred and sixteen hours, on pain of forfeiting for every such offence the sum of two hundred pounds.

Penalty on workmen wetting corn contrary hereto, 50*l.*

IV. And be it further enacted, That if any workman, servant, or labourer, employed by or in the service of any maltster or maker of malt, shall wet, water, or sprinkle any corn or grain making into malt, in any state or stage of operation whatever, after the same shall have been emptied, thrown, or taken from or out of the cistern, uting-vat, or other vessel or utensil used for steeping such corn or grain, until the full end and expiration of two hundred and sixteen hours after the same shall have been emptied, thrown, or taken from or out of any such cistern, uting-vat, or other vessel or utensil used for steeping such corn or grain as aforesaid, and before such corn or grain shall be put or laid on the kiln, every such workman, servant, or labourer as aforesaid, so offending, shall and may be apprehended by any officer or officers of excise, and taken before any one or more of his Majesty's justices of the peace for the county, riding, division, city, or liberty respectively, wherein such workman, servant, or labourer shall be found; and it shall and may be lawful to and for any such justice or justices of the peace respectively, on the parties' confession of any such offence, or on proof thereof, by the oath of one or more credible witness or witnesses, to convict in the penalty of fifty pounds, every workman, servant, or labourer so proved to have been guilty of any such offence; and every such workman, servant, or labourer, convicted as aforesaid, shall immediately on such conviction pay down into the hands of such officer the said penalty in which he or she shall be so convicted, to be applied in manner hereinafter directed; and if any such workman, servant, or labourer so convicted shall not forthwith pay down the said penalty, the said justice or justices shall, and he or they are hereby authorised and required by warrant under his or their hand and seal, or hands and seals, to commit the party so convicted as aforesaid, to the house of correction for the said county, riding, division, city, or liberty respectively, there to remain to be kept to hard labour for any time not exceeding twelve months, to be reckoned from the day of such conviction; and the person so convicted shall not be discharged until he or she shall have paid the said penalty, or until the expiration of the time for which such commitment was made.

V. *And whereas doubts have arisen whether an appeal lies in certain cases relating to or concerning the making of malt, or the duties on malt, or any penalty or forfeiture relating to the same, from any*

any judgement, order, or determination, or any conviction of justices of the peace to the justices assembled at the quarter-sessions of the peace; for obviating which doubts, be it further declared and enacted, That it shall be lawful for any person or persons who shall find himself, herself, or themselves aggrieved by any judgement, order, determination, or conviction of any justice or justices of the peace, in any case relating to or concerning the making of malt, or any of the duties on malt, or any penalty or forfeiture relating to the same, to appeal from such judgement or order to the justices assembled at the next general quarter-sessions of the peace to be holden for the county, riding, shire, stewardry, city, or place in which such judgement shall have been given, or order, determination, or conviction made; which said justices of the peace, or the major part of them, are hereby empowered to hear and finally determine of and concerning the truth of the facts and merits of the case in question between the parties, to such judgement, order, determination, or conviction respectively; and if at such quarter-sessions any defect or defects of form shall be found in such proceedings before the justice or justices who gave such original judgement, order, determination, or conviction; that then and in every such case, such defect or defects of form shall be rectified and amended by the order or orders of such justices so assembled at such quarter-sessions; any thing herein or in any other act or acts contained to the contrary in anywise notwithstanding: and no writ of *certiorari* shall be allowed or brought to set aside any determination or order of the said justices of the peace so assembled at the quarter-sessions: provided always, that upon every such appeal the said justices so assembled at such quarter-sessions shall and do proceed to re-hear, re-examine, and reconsider the truth of the facts, and the merits of the case in question between the parties to such original judgement, order, determination, or conviction, and to re-examine thereto upon oath the same witnesses, or any of them, and no other, who shall have been before examined upon oath as witnesses before the justices of the peace at the original hearing on which the judgement, order, determination, or conviction so appealed from, was or were given.

Persons aggrieved in cases relating to the making of malt, may appeal to the quarter-sessions.

VI. *And whereas an act passed in the twelfth year of the reign of her late Majesty Queen Anne, intituled, An act for granting to her Majesty duties upon malt, mum, and cyder, and perry, for the service of the year one thousand seven hundred and thirteen; and for making forth duplicates of lottery-tickets lost, burnt, or destroyed; and for enlarging the time for adjusting claims in several lottery-acts; and to punish the counterfeiting or forging of lottery-orders, and for explaining a late act in relation to stamp-duties on customary estates which pass by deed and copy; and whereas another act passed in the present session of parliament, intituled, An act for continuing and granting to his Majesty, 46 G. 3. c. 2. certain duties upon malt in Great Britain, for the service of the year*

Maltsters shall  
monthly make  
a true entry  
at the next  
office of ex-  
cise of the  
malt made by  
them, on pe-  
nalty of 100*l.*  
instead of 50*l.*  
by recited act.

Penalty for  
concealing  
malt from the  
view of offi-  
cers, 200*l.*  
instead of 100*l.*

Penalty for  
erecting or  
using cistern,  
&c. without  
entry, 200*l.*  
instead of 50*l.*

Penalty for  
forcing toge-  
ther in the  
cistern, &c.  
corn making  
into malt,  
100*l.* instead  
of 5*s.* per  
bushel; and a  
like penalty  
for malt found  
so close and  
compact that

year one thousand eight hundred and six: *and whereas some of the penalties mentioned in the said acts have been found insufficient; it is therefore expedient that they should be increased; be it therefore enacted, That from and after the first day of August one thousand eight hundred and six, every maltster or maker of malt shall monthly and every month make a true entry at the next office of excise, of all the malt by him, her, or them made in such month respectively, on pain of forfeiting for every neglect to make any such entry as last aforesaid, the sum of one hundred pounds, in lieu and instead of the sum of ten pounds mentioned in the said recited act of Queen Anne.*

VII. And be it further enacted, That from and after the first day of *August* one thousand eight hundred and six, if any maltster or maker of malt shall fraudulently hide, conceal, or convey away any malt or any corn or grain making into malt, from the sight or view of the gauger or gaugers, or officer or officers of excise taking an account of the same, or under whose survey such maltster or maker of malt shall then be, the person or persons offending therein, shall for every such offence, forfeit the sum of two hundred pounds, in lieu and instead of ten shillings imposed in the said recited act of *Queen Anne.*

VIII. And be it further enacted, That from and after the first day of *August* one thousand eight hundred and six, no maltster or other person making malt for sale, shall erect or set up, alter or enlarge, or make use of any cistern, uting-vat, utensil, or other vessel, for the wetting or steeping any barley or other corn or grain, for the making of malt, or any kiln, floor, room, or other place, for the making or keeping of malt, or keeping of corn or grain into malt, without first making a true and particular entry thereof, in writing, at the next office of excise, or shall keep or make use of any private cistern, uting-vat, utensil, or other vessel, for the wetting his or her barley or other corn or grain, to make malt other than such as are openly known and made use of in his or her common malting-house, on pain of forfeiting for every such cistern, uting-vat, utensil, or other vessel, kiln, floor, room, or other place, so erected or set up, altered or enlarged, kept private or concealed, or made use of without such notice as aforesaid, the sum of two hundred pounds in lieu and instead of the sum of fifty pounds mentioned in the said recited act of *Queen Anne.*

IX. And be it further enacted, That from and after the first day of *August* one thousand eight hundred and six, if any maltster or maker of malt should tread, ram, or otherwise force together in the cistern, uting-vat, or couch, any corn or grain steeping or steeped in order to the making thereof into malt, every such maltster or maker of malt shall forfeit and lose the sum of one hundred pounds instead of the sum of five shillings for every bushel of corn or grain so steeped and trodden, mentioned in the said recited act of this present session of parliament; and if any corn or grain in any cistern, uting-vat, or couch, steeping or steeped,



steeped, in order to the making thereof into malt, by any maltster or maker of malt, is or shall be found so hard, close, and compact as it could not be unless the same had by some means or other been forced together to prevent the rising and swelling thereof, every maltster or maker of malt, where the same shall be so found, shall in every such case forfeit and lose the sum of one hundred pounds, instead of the said sum of five shillings per bushel in the recited act of this present session of parliament; and if on any supervisor or other officer of excise in Great Britain, or any person or persons employed by them for that purpose, in the presence of such maltster or maker of malt, or his, her, or their servant (if such maltster or maker of malt, or servant shall think fit to be present at such operation) throwing or removing all the corn or grain from or out of any couch which such supervisor or officer shall suspect to have been trodden, rammed, or otherwise forced together, and on such supervisor or officer or other person or persons throwing and laying the same level in such malt-house, any increase shall be found in the gauge or quantity of such corn or grain exceeding the rate of one bushel in every twenty bushels over and above the quantity which the same appeared to be by the previous gauge thereof, taken in the couch, then and in every such case, proof being made of such increase as aforesaid, the same shall be deemed conclusive evidence that such maltster or maker of malt, did tread, ram, or otherwise force together the said corn or grain in the couch, or that the same was so hard, close, and compact as it could not be unless the same had by some means or other been forced together to prevent the rising and swelling thereof; and shall subject the maltster or maker of malt to the said penalty of one hundred pounds.

it could not be unless it had been forced together.

Increase of quantity to be conclusive evidence of fraud.

X. And be it further enacted, That from and after the first day of August one thousand eight hundred and six, if any maltster or maker of malt shall fraudulently convey away, or cause or procure, or permit or suffer to be conveyed away, from the cistern, uting-vat, or other wetting-place, or utensil, any steeping or part of any steeping of corn or grain making into malt, and shall mix such corn or grain so conveyed away with and amongst any other corn or grain, or if any maltster or maker of malt shall fraudulently convey, or cause or procure, or permit or suffer to be conveyed away from the cistern, uting-vat, or other wetting-place or utensil, any steeping or part of any steeping of corn or grain making into malt, so that no gauge of such corn or grain so conveyed away can be taken in the couch by the officer, then and in each of the said cases, every such maltster or maker of malt, so offending, shall for every such offence forfeit and lose the sum of two hundred pounds, in lieu and instead of the sum of one hundred pounds in the said recited act of this present session of parliament mentioned.

Fraudulently conveying away any steeping of corn making into malt, &c. penalty 200l. instead of 100l.

XI. And be it further enacted, That every conviction by or before any justice of the peace, for any fine, penalty, or forfeiture, following form.

Convictions before justices to be in the following form.

finer, penalties, or forfeitures, by this act imposed, may be made in the form following, to wit,

Form of conviction.

‘ **B**E it remembered, That on the \_\_\_\_\_ day of \_\_\_\_\_, in the year of our Lord \_\_\_\_\_ *A. B.* was, on the complaint of *C. D.* he the said *C. D.* then and there being an officer of excise, convicted before us, two of the justices of the peace for the county of \_\_\_\_\_ [or for the riding or division of the county of \_\_\_\_\_, or for the city, liberty, district, or town of \_\_\_\_\_ as the case shall happen to be.] in pursuance of an act made in the forty-sixth year of the reign of King *George* the Third, [or as the case may be.] Given under our hands and seals the day and year above written.’

Penalties and forfeitures, how to be recovered and applied.

XII. And be it further enacted, That all fines, penalties, and forfeitures imposed by this act, shall be sued for, recovered, levied, or mitigated by such ways, means, or methods, as any fine, penalty, or forfeiture may be sued for, recovered, levied, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty’s courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall inform, discover, or sue for the same.

Powers of 12 Car. 2. c. 24. and other acts relating to the excise, extended to this act.

XIII. And be it further enacted, That all the powers, directions, rules, penalties, forfeitures, clauses, matters, and things, which in and by an act made in the twelfth year of the reign of his late majesty King *Charles* the Second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite, and by knights’ service and purveyance, and for settling a revenue upon his Majesty in lieu thereof,* or by any other law now in force relating to his Majesty’s revenue of excise, are provided and established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties are made and prescribed by this act,) shall be practised, used, and put in execution, in and for the purposes of this act, as fully and effectually, to all intents and purposes, as if all and every the said powers, rules, directions, penalties, forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in this present act.

Commencement and continuance of act.

XIV. And be it further enacted, That this act shall commence and take effect as to all such matters and things therein contained, in respect whereof no special commencement is hereby directed or provided, from and immediately after the first day of *August* one thousand eight hundred and six, and shall remain and continue in force until the twenty-fifth day of *March* one thousand eight hundred and seven.

## CAP. CXL.

*An act to amend two acts, passed in the forty-second year of his present Majesty, relating to the militia of England and Scotland respectively, as to the pay of the officers and men of the said militia.—*  
 [July 22, 1806.]

**W**HEREAS an act was passed in the forty-second year of the reign of his present Majesty, intituled, An act for amending the laws relating to the militia in England, and for augmenting the militia; and whereas another act was passed in the forty-second year aforesaid, intituled, An act to raise and establish a militia-force in Scotland; and whereas another act was passed in the parliament of Ireland, in the thirty-third year of his present Majesty's reign, intituled, An act for amending and reducing into one act of parliament the laws relating to the militia in Ireland; and whereas another act was passed in the thirty-fourth year of the reign of his present Majesty, intituled, An act to consolidate and amend the provisions of the several acts relating to the corps of yeomanry and volunteers in Great Britain, and to make further regulations relating thereto; and whereas it is in the said recited acts respectively enacted, That from the date of his Majesty's warrants for drawing out of the militia into actual service, the officers, and men of the militia shall be entitled to the same pay as the officers and men of his Majesty's other infantry-forces, or as other regiments of foot receive, and no other; and that persons enrolled in corps of yeomanry and volunteers, when assembled in certain cases specified in the said recited act, shall receive pay after the same rates as his Majesty's other forces; and whereas it may be expedient to increase the pay of the officers and men of his Majesty's other forces, in certain cases; may it therefore please your Majesty, that it may be enacted; and be it 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 nothing in the said recited acts, or either of them contained, shall extend, or be construed to extend, to give to the officers or men of the militia, or officers or men of yeomanry and volunteer corps of England, Scotland, or Ireland respectively, any increase of pay, by reason of any increase of pay given since the first day of June one thousand eight hundred and six, or which may hereafter be given to any officers or men of his Majesty's regular forces; any thing in the said recited acts, or either of them contained, to the contrary notwithstanding.

42 G. 3. c. 90.

and c. 91.

33 G. 3.

41 G. 3. c. 54.

Recited acts not to extend to give any increase of pay to the officers or men of the militia, or of the yeomanry and volunteer corps, notwithstanding the increase of pay to the regulars.

## CAP. CXLI.

*An act for making more effectual provision for the more speedy and regular examination and audit of the publick accounts of this kingdom.—*  
 [July 22, 1806.]

**W**HEREAS an act was passed in the twenty-fifth year of the reign of his present Majesty, intituled, An act for better examining and auditing the publick accounts of this kingdom:  
 and

25 G. 3. c. 52.

and whereas a certain other act was passed, in the forty-fifth year of his present Majesty's reign, intituled, An act to amend an act made in the twenty-fifth year of his present Majesty, for better examining and auditing the publick accounts of this kingdom, and for enabling the commissioners, in certain cases, to allow of vouchers, although not stamped according to law; and whereas a certain other act was passed, in the said forty-fifth year of his present Majesty, intituled, An act for appointing additional commissioners for the better examining and auditing certain of the publick accounts of Great Britain: and whereas it is expedient that some further provisions should be made for the more speedy and effectual examination and audit of the publick accounts of this kingdom: be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the passing of this act, the persons executing the office of comptrollers of army-accounts shall cease to be commissioners for auditing the publick accounts of this kingdom; and that the two offices of comptrollers of army-accounts and commissioners for auditing the publick accounts, shall thenceforth be wholly separate and distinct, and shall not be held or executed by the same persons.

The offices of comptroller of army-accounts, and of auditor of public accounts, to be henceforth distinct.

His Majesty may appoint commissioners for auditing the publick accounts, not exceeding in the whole ten in number.

II. And be it further enacted, That at any time within two months after the passing of this act, it shall and may be lawful for his Majesty, his heirs and successors, by letters patent under the great seal of the United Kingdom, to nominate and appoint such number of persons, including therein the persons who shall at that time hold the situation of commissioners for auditing the publick accounts, as shall make the number of such commissioners amount to ten in the whole, who shall thenceforth be the commissioners for auditing the publick accounts of this kingdom, and shall hold their offices during good behaviour, and shall have the same powers, authorities, and perform the same duties, and be subject and liable to the same controul, as the commissioners appointed by virtue of the above recited acts, or any of them.

His Majesty may grant salaries to the commissioners.

III. And be it further enacted, That his Majesty may, by such letters patent as aforesaid, grant to the several persons therein named the following salaries and allowances; (that is to say) to the person first named therein, who shall be chairman of the commission, a salary of one thousand five hundred pounds *per annum*, and to the other commissioners a salary of one thousand two hundred pounds *per annum* each; which salaries respectively shall be clear of all fees and deductions, to be paid out of the consolidated fund of *Great Britain*.

The lords commissioners of the Treasury may allow salaries to officers, clerks, and others, and

IV. And be it further enacted, That the lord high-treasurer, or the commissioners of the Treasury for the time being, or any three or more of them, may allow such sums as to them shall seem fit, from time to time, for the salaries of the several officers, clerks, and other persons employed under the said commissioners, and for the incidental expences to be incurred in the office

office for auditing the public accounts of this kingdom, to be paid out of the consolidated fund of Great Britain.

incidental expences, out of consolidated fund. Treasury may subdivide commissioners into boards, and apportion their business.

V. And be it further enacted, That it shall be lawful for the lord high-treasurer, or commissioners of his Majesty's treasury for the time being, or any three or more of them, from time to time, to subdivide the general board of the said ten commissioners into such and so many boards, and to apportion the business of auditing and examining the said accounts, as well such as are now in arrear as all present and future accounts among the several boards, and to allot the officers, assistants, and clerks to each of such respective boards, as to them shall seem expedient.

VI. Provided always, and be it further enacted, That from and after the date of such letters patent as aforesaid, no vacancy which may arise in the number of such commissioners shall be filled up by the appointment of any other commissioners, without the further authority of an act of parliament for the purpose of authorising such appointment, until the number of such commissioners shall be reduced to five or less, in which case his Majesty may from time to time, as often as any such vacancy shall happen, appoint new commissioners, so as to keep up their numbers always to six: provided always, that on the death, resignation, or other legal avoidance of the chairman of the said commission, his Majesty may from time to time nominate and appoint such other of the said commissioners to be chairman of the general board, as to his Majesty shall seem expedient, and may grant to such chairman a salary of one thousand five hundred pounds *per annum* in the whole, clear of all fees and deductions: provided also, that if at any time the house of commons shall, by address to his Majesty, state that the publick accounts of the kingdom are so far brought up, examined, and stated, as to render unnecessary the continuance of all the said commissioners, it shall and may be lawful for his Majesty to remove any one or more of the said commissioners whose name shall stand last in the commission to be granted by his Majesty, so as that the whole number remaining in the commission shall not be thereby reduced to less than six.

No vacancy to be filled up without authority of parliament, until the number of commissioners shall be reduced to five.

VII. And be it further enacted, That any thing which is herein or under the authority of this act, or in and by the said recited acts, directed to be done by the commissioners for auditing the publick accounts, or by any of the boards into which the said commissioners may be divided, may be done by the majority of the said commissioners, or by the majority of any of the said boards respectively.

The majority of the commissioners of any board to be competent to do all acts.

VIII. And be it further enacted, That all persons liable to account before the said commissioners, shall, within three calendar months at the latest after the thirty-first day of December one thousand eight hundred and six, and within three calendar months at the latest after the same day in every future year, deliver into or transmit to the office of the said commissioners an account current of all sums of money received and paid by them for the publick

Accountants to transmit accounts.

publick service within the preceding year, whether the said sums of money, or any of them, were received or paid for the service of such year, or otherwise, together with the vouchers for such receipts or payments, accompanied by a schedule of the same, signed by the accountant, or by some person duly authorised on his behalf, unless it has been usual for any account to be made up to any different period in the year, in which case such account, together with the vouchers and schedule thereof, may be delivered or transmitted within three calendar months at the latest after such usual period of making up such account respectively; and that such schedule shall forthwith, after the delivery thereof, be compared with the said vouchers, by the proper officer in the office for auditing the publick accounts, and if found to correspond with the same, a duplicate thereof shall immediately be made out and signed by such officer, and be delivered or transmitted to the accountant, if the accountant shall require him so to do: provided always, that the delivery or transmission of such account, and vouchers by such accountant, shall not exonerate the parties from making up and delivering, or transmitting such other accounts applicable to the service of each year or period, without regard to the year or period when such sums were received or paid, as may be required of them by the course and usage of office, or by any determination of the said commissioners; but that all such last mentioned accounts shall continue to be made up, and shall be delivered into or transmitted to the office for auditing the publick accounts, within three calendar months at the latest after the date of the last receipt or payment to be included therein.

Accounts to  
be duly  
attested.

IX. And be it further enacted, That any account to be delivered into the office of the commissioners for auditing the publick accounts may be attested before any baron of his Majesty's courts of exchequer, or the cursitor baron, or the commissioners for auditing the publick accounts, or any of the boards into which the said commissioners shall be divided, or the majority of the said commissioners or of any of the said boards, or any commissioners for taking affidavits in any of his Majesty's courts of exchequer, or any of his Majesty's ministers to foreign states, or the chief or any principal magistrate of any place out of the United Kingdom, where the person attesting the same may reside at the time of such attestation.

Paymaster of  
the forces, &c.  
to transmit to  
the commis-  
sioners ac-  
counts.

X. And be it further enacted, That whenever the paymaster-general of his Majesty's forces, the treasurer of the navy, the treasurer of the ordnance, or any other publick officer, shall pay, issue, or deliver to any person or persons whomsoever money, for publick services, by way of imprest, or on account, or shall direct any monies to be charged to the account of any such person or persons, then and in every such case, such paymaster, treasurer, or other officer, shall, within three calendar months after the thirty-first day of *December* one thousand eight hundred and six, and within three calendar months after the thirty-first day of *December* in every future year, transmit to the said commissioners

commissioners a certificate of all and every sum and sums so paid, issued, delivered, or charged by him within the preceding year, together with the name and description of the person or persons to whom the same shall have been respectively paid, issued, delivered, or charged, and the said commissioners shall, thereupon, without any delay, take the same into consideration; and if it shall appear to them that any of the persons to whom, or for account of whom, publick monies shall be so certified to have been paid, issued, delivered, or charged, ought to be made sub-accountants, and that the said sum or sums so certified should be set *insuper* upon such person in the account of such publick officer, when the same shall be declared, they shall forthwith give notice thereof to such publick officer, and shall also transmit a schedule or certificate thereof to his Majesty's remembrancer of the court of exchequer, who shall immediately, on the receipt of such schedule or certificate, put the several sums so paid or issued in charge against the parties, in like manner as is practised with respect to persons who receive money by way of imprest, and upon account, at the receipt of his Majesty's exchequer: provided always, that in cases where such issue, payment, delivery, or charge, shall have been made or directed in parts beyond the seas, and by any deputy or assistant of such paymaster, treasurer, or other officer acting on his behalf, it shall be sufficient if the certificate thereof shall be so transmitted within three months after the receipt of notice thereof, at the principal office of such paymaster, treasurer, or other officer.

XI. Provided always, and be it enacted, That the commissioners for auditing the publick accounts shall not, by the transmission of any such schedule or certificate of his Majesty's remembrancer of the court of exchequer, be precluded from afterwards allowing any such sum or sums in the discharge of the account of any such publick officer, instead of setting the same *insuper* upon the person or persons to whom, or for account of whom, the same shall have been paid, issued, delivered, or charged, if such publick officer shall duly account for the same, or if satisfactory proof shall be exhibited to the said commissioners of such sum or sums having been duly expended for the publick service; in which cases the said commissioners shall transmit a certificate thereof to his Majesty's remembrancer of the court of exchequer, who shall immediately, upon the receipt of such further certificate, strike out the name or names of the parties against whom such sums were put in charge, from the imprest-roll; and such parties shall from thenceforth be discharged from any other or further account for the same.

XII. *And whereas by the said act of the twenty-fifth year aforesaid, it was enacted, that no accountant should be allowed in his account any sum which he should issue or pay over to any sub-accountants, unless he should have transmitted to the said commissioners regular accounts thereof, in the manner and within the times therein mentioned, unless proof should be produced, to the satisfaction of the lord high-treasurer, or the commissioners of the treasury, that any*

*failure of transmitting the same did not happen from the wilful neglect of the person issuing or paying over the money as aforesaid: and whereas by the said first recited act of the forty-fifth year aforesaid, the period provided by the said first recited act of the twenty-fifth year aforesaid, for the delivery of the accounts therein mentioned, was extended; be it enacted, That the said next hereinbefore recited provisions of the said acts respectively shall be, and the same are hereby repealed; and that no accountant shall henceforth be allowed in his account any sum which he shall issue or pay over to any sub-accountants, unless he shall have transmitted to the said commissioners such regular accounts as are in this act directed, unless proof shall be produced, to the satisfaction of the lord high-treasurer, or the commissioners of the treasury, that any failure of transmitting the same did not happen from the wilful neglect of such principal accountant.*

No accountant to be allowed any sum paid to a sub-accountant, unless accounts shall be transmitted as by this act is directed.

Accountants on payment of money into the Exchequer, on proving the same to the commissioners, to be discharged at the Exchequer, on production of the certificate of the commissioners.

XIII. And be it further enacted, That whenever any accountant or sub-accountant shall pay, or cause to be paid, into the receipt of his Majesty's exchequer, or into the Bank, on account of the paymaster-general of his Majesty's forces, if so directed by the lord high-treasurer, or the commissioners of his Majesty's treasury, the whole of the money with which he shall stand charged, and shall exhibit to the said commissioners proofs of his having done so, they shall grant him a certificate thereof, upon the exhibition of which certificate at the several offices of the Exchequer where he may respectively stand charged, he shall forthwith be discharged of such sums, and be relieved from rendering any account thereof; for which discharge he shall not be liable to pay any fees.

Where commissioners are of opinion that the person authorising any expenditure ought himself to be charged with the sum, they shall report to the Treasury, who may order such person to be set *insuper* in the account of the person making the payment, and allowing the party to apply to the court of exchequer for relief.

XIV. And be it further enacted, That whenever it shall appear to the commissioners for auditing the publick accounts, that any sum or sums shall have been paid or expended by orders from any person having competent authority, and employed in his Majesty's service in parts beyond the seas, (such person not being himself the accountant for such payment or expenditure,) and that such sum or sums ought not to have been so paid or expended, or ought not to be charged against the publick, the said commissioners shall, after proof of the actual payment or expenditure of such sum or sums, give notice of such their opinion, to the person by whose orders, or under whose authority, such payment or expenditure shall have been made; and if, upon hearing such allegations in the case as may be made by or on behalf of such person, they shall still be of opinion that he ought to be charged with such expenditure, they shall report the case to the lord high-treasurer, or commissioners of the Treasury, who, if they shall see cause, shall by warrant under their hands, authorise the commissioners for auditing the publick accounts to set such sum or sums *insuper* upon such person in the declared account of the party who shall have actually made the payment or expenditure, in like manner as if such sum had been actually paid over to such person on account: provided always, that nothing herein contained shall extend to deprive such person, if he shall think himself aggrieved by any such warrant



warrant of the lord high-treasurer, or commissioners of the treasury, from applying by motion to the court of exchequer for relief, and the said court shall thereupon make such order as they shall think fit; and if they shall see sufficient cause to grant the relief prayed by or for such person, he shall be relieved from rendering any account for such sum or sums.

XV. And be it further enacted, That it shall be lawful for the said commissioners to allow to the credit of any accountant any sum not exceeding one hundred pounds, on any account of expenditure incurred previous to the passing of this act, and any sum not exceeding thirty pounds on any account of expenditure that shall be incurred subsequent to the passing of this act, although no written voucher of the actual payment of such sum shall be produced to them, in cases whereupon statements of the accountants rendered on oath, and after sufficient enquiry the said commissioners shall be satisfied that such sums shall have been actually and properly disbursed for the publick service; and that all due diligence shall have been used by the accountant to procure such voucher.

Commissioners may allow certain sums although no vouchers are produced.

XVI. Provided always, and be it further enacted, That when a voucher produced by any accountant for any account whether delivered in or not prior to the passing of this act, shall be defective from the want of any certificate or other document which ought to have accompanied such voucher, it shall be lawful for the said commissioners, upon proof to their satisfaction that the accountant did not wilfully neglect to procure such certificate or document, and that the sum specified in the voucher shall have been actually and properly disbursed for the publick service, to admit such voucher as a sufficient discharge of the said accountant, and to allow the amount of the same to his credit: provided also, that in all cases where any sum shall be allowed to the credit of any accountant, either without any written voucher, or upon an imperfect voucher, the particulars and amount of such allowances shall be specified to the lord high-treasurer or lords commissioners of the treasury in the statement of the account in which such allowances may be made, in order that the same may be considered and confirmed, or disallowed by the said lord high-treasurer or lords commissioners of the treasury, previous to the declaration of any such account.

In what cases vouchers without the proper documents, may be admitted.

XVII. And be it further enacted, That the said commissioners shall and may, so often as they shall think fit, call upon all accountants, sub-accountants, commissaries, store-keepers, or other persons whomsoever, to whom or to whose order or care any publick money, or any stamps, provisions, or stores, the property of his Majesty, shall be or shall have been issued, delivered, or intrusted, to account to them the said commissioners for the receipt, expenditure, or issue thereof, within a time to be by them limited; and on the failure of the accounts being delivered accordingly, within the time so limited, the said commissioners shall, in every case where they shall see cause, transmit special certificate, containing the names of such defaulters,

Commissioners empowered to call upon accountants to produce their accounts.

to his Majesty's remembrancer of the court of exchequer, and shall give notice thereof to his Majesty's attorney-general in *England* or *Ireland*, his Majesty's advocate in *Scotland*, or his Majesty's attorney-general in any of the colonies or plantations belonging to the crown of *Great Britain*, as the case may require, in order that such motions, suits, bill, or process may be made, instituted, filed, or issued by the said officers against any such defaulter, as may be necessary to compel him to deliver in his accounts as directed by the said commissioners, unless upon application of the parties, stating some special and sufficient cause of delay, the lord high-treasurer or commissioners of the treasury, shall grant their warrant to stay the proceedings for such reasonable time or times as they shall think fit; and the said commissioners shall twice in each year, *videlicet*, in *Hilary* and *Trinity* terms, transmit to his Majesty's said remembrancer, a certificate containing the names of all persons whose account of monies received and expended shall have been received in the office of the said commissioners within the preceding half-year, in order that the usual process may not issue against such persons or any of them.

Comptrollers of army-accounts may call before them all accountants for military expenditure.

XVIII. And be it further enacted, That it shall be lawful for the comptrollers of army-accounts, and they are hereby authorised, to require all commissaries, storekeepers, or other persons, to whom or to whose care or order any publick money, provisions, or stores, the property of his Majesty, shall have been delivered or intrusted on account of any military service, except for the service of his Majesty's ordnance, to account to them the said comptrollers for the receipt and expenditure, issue or other disposal thereof, within a time to be by them limited; and that the said comptrollers may also call before them all accountants, sub-accountants, commissaries, storekeepers, or other persons whom they shall see cause to examine respecting any point of military expenditure or supply, and may compel the production of all accounts, books, returns, vouchers, and other papers and documents relating to any such point, and may examine such persons upon oath relative thereto, which oath they the said comptrollers and each of them respectively are hereby authorised to administer; and in case of failure by any person to comply with any such the lawful requisitions of the said comptrollers, every such person so refusing shall be liable to the payment of such fine to his Majesty, as the court of exchequer, on application made to the said court by the said comptrollers, or by his Majesty's attorney-general, shall think fit to set and impose; which fine the said court is hereby authorised and empowered to set and impose accordingly.

Mode of charging persons wasting or embezzling publick stores.

XIX. And be it further enacted, That in all cases where, upon the examination of the account of any commissary, storekeeper, or other person, for the receipt, expenditure, or delivery of any publick money, or any stamps, provisions, or stores, the property of his Majesty, the commissioners for auditing the publick accounts shall be of opinion that any articles have been embezzled,

embezzled, wasted, lost, damaged, or destroyed by the wilful misconduct or neglect of any such commissary, storekeeper, or other person, they shall, after the examination of such evidence as they may think necessary to ascertain the value of such articles, charge the said person with such sum as in their judgement shall be the amount of the loss which shall have thereby accrued to the publick; and that in all cases where the comptrollers of army-accounts shall on any such examination be of opinion that any such loss has accrued to the publick, they shall transmit a certificate thereof to the commissioners for auditing the publick accounts, to the intent that such loss may be so ascertained and charged as aforesaid, and that notice of such charge, when so ascertained, shall in either case be transmitted to the King's remembrancer of the court of exchequer, and to the party to be charged therewith.

XX. And be it further enacted, That no commissary, storekeeper, or other person, to whom, or to whose care or order any provisions or stores, the property of his Majesty, shall have been delivered for the purpose of any military service whatever, and who shall have rendered a satisfactory account thereof to the comptrollers of army-accounts, shall be liable to render any further account thereof to the commissioners for auditing the publick accounts.

No person having accounted to the satisfaction of the comptrollers, shall be liable to render any account to the auditors.

XXI. And be it further enacted, That in case any person or persons in the course of their examination upon oath before the commissioners to be appointed as hereinbefore provided, or their successors, or before the comptrollers of army-accounts, shall wilfully and corruptly give false evidence, such person or persons so offending, and being thereof duly convicted, shall be subject and liable to such pains and penalties as by any law now in being, persons convicted of wilful and corrupt perjury are subject and liable to.

Persons giving false evidence to be guilty of perjury.

XXII. Provided always, and be it enacted and declared, That no commissioner appointed or to be appointed by virtue of this act, shall, during his continuance in such office, be capable of being elected or of sitting as a member of the house of commons.

Commissioners not eligible as members of parliament.

XXIII. And be it further enacted, That the said commissioners so to be appointed as aforesaid, before they shall enter upon the execution of the powers vested in them by the said recited acts and this act, shall take an oath before the chancellor of the exchequer, which he is hereby authorised and required to administer, the tenor whereof shall be as followeth; (that is to say,)

Commissioners to take the following

**I** *A. B.* do swear, that, according to the best of my skill and knowledge, I will faithfully, impartially, and truly execute the several powers and trusts vested in me by several acts passed in the twenty-fifth and forty-fifth years of his present Majesty, and by an act, intituled, *An act for [here insert the title of the act.]*

CAP.

## CAP. CXLII.

*An act for the better regulation of the office of surveyor-general of woods and forests.*—[July 22, 1806.]

**WHEREAS** an act was passed in the forty-third year of his present Majesty's reign, intituled, An act for establishing certain regulations in the office of surveyor-general of his Majesty's woods, forests, parks, and chases: and whereas it is expedient that some further and more effectual provisions should be made for that purpose; 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 the said recited act shall be, and the same is hereby repealed.

Recited act repealed.

Officers appointed by or under the surveyor-general to take the following

II. And be it enacted, That from and after the passing of this act, every officer appointed to any office by or under the surveyor-general of his Majesty's woods, forests, parks, and chases, shall take the following oath, to be administered to him by the said surveyor-general, or by any justice of the peace or magistrate, if the said surveyor-general shall direct that any such officer shall be sworn before any justice of the peace or magistrate, and which oath may in any such case be administered by any justice of the peace or magistrate; (that is to say,)

oath.

**I** *A. B.* do swear, that I will truly, honestly, faithfully, and diligently execute the duties of the office to which I have been appointed, by (or under) the surveyor-general of the woods, forests, parks, and chases; and that I will not, for the execution thereof or on any other account or pretext whatsoever, receive, take, or accept, in respect of the said office, at any time, any perquisite of any description, or any emolument pecuniary or other, except or beyond the salary and allowances (if any) specified in the written instrument by which I have been appointed.

So help me God.'

Returns and estimates of the quantity and value of timber, &c. and accounts of sales of timber, and of inclosures, &c. shall be subscribed and verified on the oath of the officer.

III. And be it further enacted, That from and after the passing of this act, all returns and estimates of the quantity, quality, and value of timber-trees, coppice and underwood, and of or concerning inclosures, buildings, repairs, plantations, and other works, to be done and executed by and under the authority and directions of his Majesty's surveyor-general of the said woods, forests, parks, and chases, and also all accounts of monies received and expended for or on account of the sale of any such timber-trees, coppice or underwood, and for or on account of any such inclosure, buildings, repairs, plantations, or other works, and for or on account of any matter or thing which shall be made or rendered by any officer under his Majesty's said surveyor-general, or by any other person employed by or under him,

him, shall, within a convenient time after the same shall be completed, be subscribed with the name, and in the handwriting, and verified by the oath of such officer or other person; such oath to be administered and certified in writing, upon such report, estimate, or account, either by some justice of the peace, or by the said surveyor-general, at the discretion of the said surveyor-general; which oath such surveyor-general is hereby authorised and required to administer, or direct to be administered by such justice of the peace.

IV. And be it further enacted, That all such estimates, returns, and accounts shall be transmitted by the officer or person making or rendering the same, subscribed with the name, and in the handwriting of such officer or other person, to the said surveyor-general, previous to such verification thereof as aforesaid, to require the officer or other person making or rendering the same to attend him, and be examined upon oath, to be administered to such officer or other person by the said surveyor-general, and which oath the said surveyor-general is hereby authorised to administer, touching and concerning all or any of the particulars and items contained in such estimates, returns, or accounts, and touching and concerning the conduct of such officer or other person in the execution of their duty in respect to the matters to which such estimates, returns, or accounts shall relate; which examination, or the substance and effect thereof, the said surveyor-general, when he shall think proper, shall cause to be reduced into writing and signed by such officer or other person: and if upon such examination it shall appear that any unintentional error or errors shall have been committed by such officer or other person in the return, estimate, or account, concerning which such examination shall be had and taken, it shall be lawful for such officer or other person to correct such error in the same previous to the verification thereof, upon oath, in manner aforesaid; in which case such correction or corrections shall be certified by the said surveyor-general in writing upon the return, estimate, or account intended to be verified upon oath as aforesaid.

Returns, &c. before verification on oath, to be transmitted to the surveyor-general, who may examine the parties on oath.

Unintentional errors may be rectified previous to verification.

V. And be it further enacted, That if any such officer or other person as aforesaid, shall in any such verification upon oath, or on examination as aforesaid, be guilty of wilful and corrupt perjury, such officer or other person so offending shall be liable to be punished in such manner as is provided by the different laws and statutes now in force for the punishment of wilful and corrupt perjury.

Perjury to be punished according to law.

VI. *And whereas the privilege of sending and receiving letters and packets free from the duty of postage, is not extended to the surveyor-general of his Majesty's woods, forests, parks, and chases, who by virtue of his office necessarily sends and receives many letters and packets relating to the publick service of this kingdom;* be it therefore enacted, That from and after the passing of this act, the said surveyor-general of his Majesty's woods, forests, parks, and

Surveyor-general of woods, &c.

may send and receive letters and packets free from the duty of postage, agreeably to

4 G. 3. c. 24.  
42 G. 3. c. 63.

and chases, for the time being, shall and may send and receive letters and packets free from the duty of postage, in such manner and under such restrictions as other officers, mentioned in an act made in the fourth year of the reign of his present Majesty, intituled, *An act for preventing frauds and abuses in relation to the sending and receiving letters and packets free from the duty of postage*; and also in another act made in the forty-second year of the reign of his present Majesty, intituled, *An act to authorise the sending and receiving of letters and packets, votes, proceedings in parliament, and printed newspapers, by the post, free from the duty of postage, by the members of the two houses of parliament of the United Kingdom, and by certain publick officers therein named; and for reducing the postage of such votes, proceedings, and newspapers when sent by any other persons*; are thereby permitted, in respect of their offices, to send and receive the same in pursuance of the said acts; any law or statute to the contrary notwithstanding.

VII: *And whereas it is expedient that regulations should be established by law in the office of surveyor-general of woods and forests, that all monies, bills, and drafts received on account of the revenue under the management of the surveyor-general of woods and forests should be lodged in the bank of England, and that payments, previous to its being carried into the Exchequer, should be made by drafts on the Bank*; be it therefore further enacted, That from and after the passing of this act, all sums of money, bills, and drafts received by such surveyor-general on account of the revenue under his management, shall, the day after the same shall have been received, or the day after any bill shall have been accepted, if the same was not accepted at the time it was received by the receiver-general, be paid by him into the hands of the governor and company of the bank of *England*, for which the receipt of the cashier or cashiers of the said governor and company shall be a sufficient discharge; and all such monies, bills, and drafts, so to be paid to the governor and company of the bank of *England*, shall be placed to an account to be raised in the books of the said governor and company, and to be intituled, *The account of the publick monies of the surveyor-general of the woods and forests*, inserting the name of such surveyor-general for the time being.

Money received on account of the revenue under the management of the surveyor-general of woods, &c. shall be paid into the bank the day after it is received

But the surveyor-general may retain in his hands 3000*l.* for ordinary payments, &c.

VIII. Provided nevertheless, and be it further enacted, That it shall and may be lawful for such surveyor-general to reserve for casual and ordinary payments in his own hands, or in the hands of any private banker, or other person on his account, a sum not exceeding three thousand pounds, or any larger sum, which the lords commissioners of his Majesty's treasury, or any three or more of them, shall direct; and if at any time the sum so reserved should be reduced below three thousand pounds, then it shall and may be lawful for such surveyor-general, from time to time, to make up the same to the sum of three

three thousand pounds, by drafts upon the fund so deposited in the hands of the governor and company of the bank of *England*.

IX. And be it further enacted, That the payments into the Exchequer of the monies arising by the revenue under the management of such surveyor-general pursuant to law, shall be made in manner following, (that is to say,) the said surveyor-general shall make an order upon the governor and company of the bank of *England* to write off from his account the sum desired, and the said governor and company, or some person duly authorised in that behalf, shall upon receipt of such order write off such sum and deliver a spoiled or cancelled note for the amount to the surveyor-general or his clerk; who shall pay the same into the Exchequer; and the bank-clerks attending there shall receive it as so much cash.

Payments into the Exchequer to be made in manner herein mentioned.

X. And be it further enacted, That the surveyor-general shall make all other payments required to be made, out of the monies to be deposited in the bank of *England*, by drafts on the said bank, and shall specify the particular service, salary, or other charge or expence, for the payment whereof the said draft was given; and every such draft shall also have marked in the margin thereof, a figure corresponding to the page in a book to be kept by the said surveyor-general, wherein entry shall be made of the particular service, salary, or other charge or expence, for the payment of which such draft shall be given.

Other payments to be made by drafts on the Bank, specifying the particular service,

XI. And be it further enacted, That all drafts drawn pursuant to the directions of this act, but not otherwise, shall be sufficient authority to the bank of *England* to pay the amount thereof to the persons mentioned in such drafts, or to the bearer of them.

which shall be sufficient authority to the Bank.

XII. And be it further enacted, That upon the death, resignation, or removal of the present and of every other surveyor-general of the woods and forests hereafter to be appointed, the balance of cash for which he shall at that time have credit on his account, as surveyor-general, with the governor and company of the bank of *England*, shall, as soon as a successor shall be appointed to the said office, actually vest in such successor in trust for the publick service, and be forthwith transferred, carried over, and placed to the account of such successor, to be applied to the said service in pursuance of the like drafts and orders as aforesaid; and the surveyor-general of the woods and forests for the time being, shall, and he is hereby directed and required to issue his drafts and orders as aforesaid, for all unsatisfied charges and demands on account of the publick service, although the same shall have accrued in the time of any former surveyor-general.

On death or resignation, &c. of the surveyor-general, cash at the Bank to vest in the successor.

XIII. And be it further enacted, That from and after the passing of this act, the surveyor-general for the time being, shall keep the account with the Bank of all monies issued on his account for the service of the publick; and the said surveyor-general, observing the rules and regulations hereby prescribed,

Surveyor-general not to be answerable for the money paid into the Bank.

shall

shall not be answerable for any money which he shall have so paid into the bank of *England*; and the governor and company of the bank of *England* shall be answerable for all the monies which shall be actually received by them from such surveyor-general as aforesaid.

Punishing  
forgery.

XIV. And be it further enacted, That if any person or persons shall knowingly and wilfully forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in forging or counterfeiting, the name or hand-writing of the surveyor-general of the woods and forests for the time being, or his deputy, to any draft, instrument, or writing whatsoever, for or in order to the receiving or obtaining any of the money in the hands or custody of the governor and company of the bank of *England*, on account of the surveyor-general of the woods and forests, or shall forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in the forging or counterfeiting, any draft, instrument, or writing in form of a draft, made by such surveyor-general or his deputy, or the person or persons authorised as aforesaid, or shall utter or publish any such, knowing the same to be forged or counterfeited, with an intent to defraud any person whomsoever, every such person or persons so offending, being thereof lawfully convicted, shall be, and is and are hereby declared and adjudged to be guilty of felony, and shall suffer death, as in cases of felony, without benefit of clergy.

#### CAP. CXLIII.

An act for enquiring into the state of Windsor Forest, in the county of Berks, and for ascertaining the boundaries of the said forest, and of the lands of the Crown within the same.—[July 22, 1806.]

#### CAP. CXLIV.

*An act to repeal an act passed in the forty-fourth year of his present Majesty, intituled, An act to alter, amend, and render more effectual an act, passed in the present session of parliament, intituled, 'An act for establishing and maintaining a permanent additional force for the defence of the realm, and to provide for augmenting his Majesty's regular forces, and for the gradual reduction of the militia of England, so far as the same relates to the city of London.'*—[July 22, 1806.]

43 G. 3. c. 101. **W**HEREAS *an act, passed in the forty-third year of the reign of his present Majesty, intituled, An act for raising in the city of London a certain number of men as an addition to the military force of Great Britain, for the better defence and security of the United Kingdom, and for the more vigorous prosecution of the war: and whereas another act, passed in the*  
44 G. 3. c. 96. *forty-fourth year of the reign of his present Majesty, intituled, An act to alter, amend, and render more effectual an act, passed in the present session of parliament, intituled, 'An act for establishing and maintaining a permanent additional force for the defence*



defence of the realm, and to provide for augmenting his Majesty's regular forces, and for the gradual reduction of the militia of *England*, so far as the same relates to the city of *London*: and whereas it is expedient that the said acts should be repealed; may it therefore please your Majesty, that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the passing of this act, the said two several acts shall be, and the same are hereby repealed, save and except as to the accounting for, and raising, levying, collecting, paying, and applying certain sums of monies hereinafter mentioned. Acts repealed.

II. And whereas certain of the wards have raised men under the said act of the forty-fourth year aforesaid, and expended considerable sums therein, and others of the said wards have paid fines for not having found men, but others of the said wards have neither raised men, or levied or collected money for raising such men, or for the payment of any fines for any default therein, and it is reasonable and proper that the expence incurred in raising the men, in such wards as aforesaid, should be borne in equal proportions by the whole of the wards of the said city: be it therefore enacted, That all the money raised under the said acts, which shall have been paid into the bank of *England* for and in respect of fines for men not found pursuant to the provisions of the said act, and which shall not have been repaid under the said act for men found after fines shall have accrued, and also all sums of money which shall have been paid in respect of any such fines to the receiver-general of the land-tax for the said city, which shall not have been paid into the Bank, and also all sums of money which shall have been raised, levied, and collected in the several wards of the said city, and which shall not yet have been applied to any of the purposes of the said act, shall, within two calendar months after the passing of this act, be paid by the several and respective persons holding any such money, into the chamber of the city of *London*, to be applied as hereinafter directed. How the money collected under the recited acts, and not applied in raising men, shall be disposed of.

III. And be it further enacted, That it shall be lawful for the mayor, aldermen, and commons of the city of *London*, in common-council assembled, and they are hereby required, to take an account of all such money, and of the wards in which the same shall have been collected, and also of the number of the men raised in the respective wards of the city, and of the expence incurred in raising the same, not allowing more than twenty pounds in such account for the expence of raising any man so raised; and the whole expence of raising such men shall thereupon be divided among the several and respective wards of the said city, in the proportions in which they are required to raise men under the provisions of the said recited act of the forty-fourth year aforesaid; and it shall be lawful for the said mayor, aldermen, and commons of the city of *London*, in common-council assembled, and they are hereby required, to order and Accounts to be taken of money collected and men raised under the said acts, directing the expences incurred to be divided amongst the wards, and allowing rates to be made to defray proportionable expences of the wards

where sufficient money has not been collected for that purpose.

and direct that rates shall be made in the several wards for which men shall not have been raised, or in which the proper proportions of money shall not have been assessed, raised, levied, or collected for the raising such proportion, according to such account as aforesaid, and the aldermen, deputies, and common-councilmen, in their respective wards, shall thereupon forthwith make a rate and assessment in the respective wards for such money, and raise, levy, collect, and pay the same within two calendar months, into the chamber of the said city, for the purpose of reimbursing to the wards in which money shall have been assessed, levied, and applied in the raising of men, their proper proportion; and so much as shall be necessary of all monies paid into the said chamber as before directed, shall all in like manner be so applied in reimbursing such wards, and the remainder thereof shall be repaid to the deputies of the wards entitled thereto, so as that all the wards of the city shall pay their proper proportions of money according to the number of men required by the said act to be raised in such wards respectively; and all money so apportioned to any wards, in which money or sufficient money shall not have been assessed, levied, or collected under the said acts, shall be assessed, raised, levied, and collected under the powers and provisions of the said acts, and subject to the penalties and forfeitures therein contained, and shall be paid in and applied in manner herein directed; and all the powers, provisions, clauses, penalties, forfeitures, matters, and things in the said recited acts, or any acts relating to the militia of the city of *London*, shall be and remain in force, and be applied, enforced, and put in execution for the carrying into execution the purposes aforesaid, until by such account, and making any new assessment, and returning any overplus money, and reimbursing any wards as aforesaid, all the wards of the said city shall severally and respectively have contributed in equal proportion to the expences of raising the men which shall have been provided in any of such wards; any thing in this act or any act or acts to the contrary notwithstanding.

In case of neglect in making rates to defray deficiencies, the wards to be assessed in double the amount.

IV. And be it further enacted, That if the alderman, deputy, and common-councilmen of any ward shall, after any such rate shall have been directed as aforesaid, refuse or neglect to make such rate, then and in such case, it shall be lawful for the said mayor, aldermen, and commons, in common-council assembled, to assess such ward in double the amount of the money so directed to be raised, and to assess or cause the same to be assessed and raised, levied and collected in such ward, under all or any such powers, provisions, authorities, regulations, clauses, penalties, or forfeitures aforesaid; and the surplus money arising from such double assessments shall be paid into the chamber of the said city, for the use of the said city.

Overplus money to be applied in diminution of

V. Provided always, and be it further enacted, That all sums of overplus money so to be repaid to the deputies of any wards respectively as aforesaid, shall be carried to the account of the watch-

watch-rate in such ward, and be applied in diminution of, and the watch-rate in the same manner as money raised for the purpose of defraying the expences of the nightly watch in the said wards respectively.

VI. And be it further enacted, That this act shall be deemed Publick act. and taken to be a publick act, and shall be judicially taken notice of as such by all judges, justices, and other persons whomsoever, without specially pleading the same.

### CAP. CXLV.

*An act for enabling his Majesty to settle annuities on certain branches of the Royal Family.*—[July 22, 1806.]

Most gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the commons of the united kingdom of *Great Britain and Ireland*, in parliament assembled, having taken into our consideration your Majesty's most gracious message, wherein your Majesty has been pleased to declare, that your Majesty having by your message of the eighth day of *April* one thousand seven hundred and seventy eight, recommended to your faithful commons to make competent provision for the honourable support and maintenance of the younger branches of the Royal Family; and in consequence thereof an act having passed, charging certain annuities for such purpose upon the aggregate fund of *Great Britain*; but no provision having afterwards been made in the act, by which the several revenues composing the said aggregate fund were transferred to the consolidated fund of *Great Britain*, for securing the said annuities; by reason whereof, the provision so recommended by your Majesty, and carried into effect by act of parliament, has failed, and become ineffectual: and your Majesty recommended to the house of commons to consider of such measures as may be necessary for securing the said annuities upon the consolidated fund; and that your Majesty cannot forbear taking the occasion to express your desire, that your faithful commons would take into consideration the propriety of such increase of the said allowances, as the change of circumstances that has since taken place shall appear to have rendered just and reasonable, and that we would make such further provision in consequence thereof, as the nature of the case should be found to require, do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That it shall be lawful for the King's most excellent majesty, by any warrant or warrants under his royal sign manual, to give and grant unto each of their royal highnesses, *William Henry duke of Clarence, Edward duke of Kent, Ernest Augustus duke of Cumberland, Augustus Frederick duke of Sussex, and Adolphus Frederick duke of Cambridge*, for and during

His Majesty may, by warrant under his sign manual, grant the annuities herein mentioned,

his

his Majesty's royal will and pleasure, an annuity not exceeding six thousand pounds of lawful money of *Great Britain*; and to her royal highness the princess *Charlotte of Wales*, during the life of his present Majesty, and the life of his royal highness *George* prince of *Wales*, an annuity or yearly sum, not exceeding seven thousand pounds of lawful money of *Great Britain*; and to her royal highness the duchess dowager of *Gloucester*, for and during his Majesty's royal will and pleasure, an annuity not exceeding four thousand pounds of lawful money of *Great Britain*; and to his highness *William* duke of *Gloucester*, in lieu of the annuity of eight thousand pounds, heretofore made payable to him out of the aggregate fund, an annuity for and during his Majesty's royal will and pleasure, not exceeding fourteen thousand pounds of lawful money of *Great Britain*; and also to her highness the princess *Sophia of Gloucester*, in lieu of the yearly sum of four thousand pounds, heretofore made payable to her out of the aggregate fund, an annuity for and during his Majesty's royal will and pleasure, not exceeding five thousand pounds of lawful money of *Great Britain*; and also a further annuity of two thousand pounds of lawful money of *Great Britain*, to commence from the decease of her royal highness the duchess dowager of *Gloucester*; which said several annuities may commence and take effect from the fifth day of *July* one thousand eight hundred and six, and shall be paid quarterly, at the four usual days of payment in the year, that is to say, the tenth day of *October*, the fifth day of *January*, the fifth day of *April*, and the fifth day of *July*, in every year; and that the said several annuities shall and may, by such warrant or warrants, be directed to be issuing and payable out of, and charged and chargeable upon the fund called the consolidated fund of *Great Britain* (after paying, or reserving sufficient to pay, all such sum and sums of money as hath or have been directed to be paid out of the same by any former act or acts of parliament, but with preference to all other payments which shall or may hereafter be charged upon, and payable out of the said fund.)

to be payable quarterly, out of the consolidated fund.

Annuities to be payable at the Exchequer, &c.

II. And be it further enacted, That the said several annuities shall, during his Majesty's royal will and pleasure, be paid and payable at the receipt of his Majesty's exchequer, out of the said fund; and the auditor of the said receipt shall, and he is hereby required by virtue of such warrant or warrants, to make forth and pass debentures, from time to time, for paying the said several annuities, as the same shall become due and payable, without any fees or charges to be demanded or taken for paying the same, or any part thereof; and the acquittance or acquittances, receipt or receipts, of the person hereby entitled to receive any such annuity, or of such other person or persons as shall by any such person be duly authorised and appointed to receive any such annuity, or any part thereof, shall be a good and sufficient discharge for the payment thereof; and the said debentures to be made forth, and passed upon the said warrant or warrants, shall be a sufficient authority to the several and respective officers of the

and the acquittances of the persons entitled thereto, or the persons appointed to receive the same, shall be a sufficient discharge.

the receipt of the exchequer, now and for the time being, for the payment of any such annuity to any persons hereby entitled to receive the same, during the continuance of the same, without any further or other warrant to be sued for, had, or obtained, in that behalf; and that the said annuities so to be given and granted, shall be free and clear from all taxes, rates, and assessments, and all other charges whatsoever.

### CAP. CXLVI.

An act for settling and securing a certain annuity on the Earl Nelson and the heirs male of his body, and such other persons to whom the title of Earl Nelson may descend; and for granting a sum of money to purchase an estate to accompany the said title; and also for granting a sum of money to purchase an estate to accompany the said title; and also for granting a sum of money for the use of the sisters of the late Vice-Admiral Viscount Nelson, in consideration of the eminent and signal services performed by the said late Viscount Nelson to his Majesty and the publick.—[July 22, 1806.]

An annuity of 5,000*l.* granted to Earl Nelson and his heirs male, payable out of the consolidated fund, to be paid quarterly. 90,000*l.* to be paid out of the consolidated fund to trustees mentioned, for the use of Earl Nelson, &c. and, until payment is made, interest at 5 per centum per annum to be allowed. A further sum of 20,000*l.* shall be paid to the trustees for Susannah Bolton, and Catharine Matcham, sisters of Viscount Nelson. Earl Nelson empowered to settle a portion on Lady Charlotte Nelson, his daughter, of 10,000*l.* and also a jointure of 2,000*l.* per annum, on the countess his wife. The name of Nelson to be taken by the family on whom the title shall descend. Earl Nelson, after the decease of the present earl, empowered to settle a jointure on his wife of 1,500*l.* Power of recovery of jointure. Jointure to be in bar of dower. Jointures at no time to exceed 3,000*l.* Treasury, by warrant, to direct the auditor of the Exchequer to make forth debentures for paying the 90,000*l.* 20,000*l.* and the annuity of 5,000*l.* Treasury and Exchequer required to do every thing without fee. Acquittances of the trustees and Earl Nelson to be a sufficient discharge. Annuity not to be aliened or incumbered, except with jointures aforesaid. Trustees empowered to purchase a mansion to be called Trafalgar House, with manors, &c. after payment of the money. Trustees to lay the money out in exchequer-bills, &c. until the same can be invested as aforesaid. Manors, &c. not to be subject to dower. Earl Nelson empowered to lease the manors (except the Mansion House, &c.) for 21 years, and may grant building leases for 90 years. The earl, for the time being, to be answerable in damages for waste on the manors, &c. allowing the making of bricks, or digging of quarries. Restriction as to felling of timber. Survey of timber to be made annually, to ascertain what is proper to be cut. Application of part of the money arising by the sale of timber. Further directions as to the application of such money vested in government-securities. Shares of such trust-money to go in certain cases to survivors. Until trust-funds become transferable, the dividends to be paid guardians for the maintenance of children. Trustees empowered, in default of other appointment, to dispose of shares of sons to the amount of 5,000*l.* for their benefit. In case of no children, trustees to be possessed of the trust funds for the executors, &c. of the person dying in possession. Trustees, with consent of the person in possession, may change the securities. Trustees to apply the residue of the money arising by the sale of timber, in the improvement of the manors to be purchased. Trustees, with consent of the person in possession, may sell manors, &c. (except the Mansion House, &c. intended for residence,) and purchase others. Power of appointing new trustees. Three trustees empowered to act, except in certain cases. The trustees, by virtue of their office, empowered to appoint persons to act

for them. Trustees answerable only for such trust-moneys and premises as shall actually come to their hands, and their expences to be allowed.

### CAP. CXLVII.

An act to enable his Majesty to continue a certain annuity to George, now Lord Rodney, grandson of George Bridges Lord Rodney, in consideration of the eminent services rendered to his Majesty and the publick by the said George Bridges Lord Rodney.—[July 22, 1806.]

### CAP. CXLVIII.

An act for granting to his Majesty a sum of money, to be raised by lotteries.—[July 22, 1806.]

Treasury may contract with persons for one or more lotteries, not to exceed in the whole 100,000 tickets, for such sums, and subject to such regulations as shall be stipulated. Cashier to give security for the money paid into the Bank for such lotteries. Treasury empowered to apply the money paid into the Exchequer by the cashier. Treasury to retain the money necessary towards payment of the fortunate tickets, and one-third of the surplus shall be appointed to the services of Ireland. Treasury to remit to the exchequer of Ireland one-third of the money arising by the lotteries, which shall be repaid before June 1, 1807. 1,000,000*l.* shall be divided into prizes, in case the number of tickets shall amount to 100,000, and paid out of the supplies granted this session. Managers and directors of the lotteries shall be appointed by the Treasury. Method of the lottery-books. Managers to examine the books with the tickets, and deliver them to the cashiers of the Bank, taking a receipt for the same. Cashiers to return the books with the undisposed tickets, and amount of money received and paid in. Undisposed tickets to be delivered into the Exchequer. Tickets of the middle columns to be rolled up, and fastened with thread and silk, and cut off indent-wise into a box marked with the letter A, and put into another box to be locked up and sealed. Books to be prepared for the lotteries with two columns, on each of which the number of tickets is to be printed. The number and value of the fortunate tickets to be distinguished. Tickets in the outermost columns of the last mentioned books to be rolled up and tied, and cut off into a box marked with the letter B. Notice to be given of putting the tickets into the boxes. Notice to be given of the drawing. Method to be observed in drawing. List of the tickets of each day's drawing to be printed. Disputes to be adjusted by the managers. Forging tickets to be felony. Offenders (not in prison) discovering persons guilty, to receive a pardon, and 50*l.* reward. Managers to be sworn. Cashier may receive the sums subscribed, giving a note for the same, which shall entitle the bearer to tickets to the amount of the sums so paid. Cashier at the times appointed, to deliver tickets not exceeding in value half of the sum actually subscribed, and shall give receipts for the residue. Contributors not making good their payments within the times limited, forfeit their deposits, and the tickets to be returned to the managers. Treasury may reward the managers as they think fit. The sum to be paid for the payment of the fortunate tickets to be charged on any supplies granted this session, and shall be paid to the proprietors, without any deduction, within two months after the conclusion of the drawing. Managers to give notice of the time for exchanging tickets for certificates. Certificates to be numbered. Treasury to defray the incidental expences attending the execution of this act. No fee to be taken for receiving or paying contribution-moneys for receipts, &c. on penalty of 20*l.* No persons to take down the numbers of the tickets at the time of drawing, unless employed as a clerk by the managers, or licensed so to do. Persons so licensed to receive from the Stamp Office numerical books, which shall be stamped on every leaf. Commissioners to grant such licences only, on account of licensed lottery-offices. Five pounds' penalty on unlicensed persons taking down or publishing the number of tickets drawn, &c.

On

On complaint, the magistrates of London, or any justice, may grant warrants for apprehending offenders. Persons in the actual commission of such offence may be apprehended by any person and carried before a magistrate, who may commit the offender, if penalty be not paid. 50/ penalty on persons summoned as witnesses, not appearing. Convictions not removeable. Persons before dealing in lottery-tickets shall take out a licence as herein directed. Commissioners for stamps in England, and commissioners appointed in Ireland, shall grant licences for lottery-offices on payment of fifty pounds. Licensed persons may sell chances of fortunate tickets. Duties granted by 44 Geo. 3. c. 58, and 46 Geo. 3. c. 64, on licences for keeping lottery-offices, repealed. Licence to continue in force until the expiration of the drawing of the lotteries. No licence to be granted for any lottery-office within the universities of Oxford and Cambridge. Licensed persons in Great Britain or Ireland shall deposit and divide in shares 30 tickets in each of the lotteries, or licence shall be void. Persons keeping an office contrary to licence, shall forfeit 100/. Persons to whom licences are granted, to give security by bond. Commissioners of stamps shall not be required to grant a licence for dealing in lottery-tickets, unless it shall appear that the party is able to answer the penalty, and unless he shall have deposited 30 tickets. Executors, &c. may be authorised to carry on business for the residue of the term of licences. Persons convicted of offences shall forfeit their licence. Persons counterfeiting licences, or using such as are counterfeit, shall forfeit 500l. No chances of any tickets for any less time than the whole time of drawing shall be sold, or insurance made for or against the drawing of any ticket; nor shall any person publish any proposal for such purpose, on penalty of 50/. No tickets to be divided into any other shares than halves, quarters, eighths, and sixteenths, on penalty of 50/. Shares and chances to be impressed with some mark prescribed by the commissioners. Persons counterfeiting shares, guilty of felony. Commissioners of stamps shall establish an office in London or Dublin for the deposit of tickets intended to be sold in shares. Receiver-general to give a receipt for the same; which shall not be transferable. Books shall be kept by the receiver for registering such tickets, which may be inspected on paying two-pence. Receiver-general shall be paid two-pence for every share or chance into which the ticket deposited shall be divided. Persons selling shares or chances otherwise than on stamped paper, shall forfeit 50/. Tickets so deposited in Great Britain or Ireland for the purpose of being sold in shares, shall continue in possession of the receiver-general for the periods mentioned. Tickets deposited may be delivered back on the chances being produced. Regulations for delivering up tickets deposited, which have been sold in chances. Application of the fees received at the Stamp Office in Great Britain. Account shall be kept in the Auditor's Office separate from other monies. Application of money received on account of licences to keep lottery-offices in Ireland. On complaint on oath of offences against this act, whereby the parties may be liable to punishment as rogues, justices may authorise persons to break open houses, &c. Persons discovered in such houses, concerned in carrying on illegal transactions, to be punished as rogues. Penalty on persons obstructing officers. Persons employing or aiding others to carry on such illegal transactions to be deemed rogues and vagabonds. Manner in which actions for penalty shall be commenced. Further regulations to be observed in suing for penalties. Where the amount of penalties sued for is not inserted in writs, the defendant to be served with a copy of the process. Offenders, adjudged rogues and vagabonds, may be committed. Proceedings not removeable by certiorari. Persons sued may plead the general issue. Treble costs. Act 27 Geo. 3. repealed. Irish acts relating to lotteries contradictory to this act, repealed; and those relating to stamp-duty on licences for keeping lottery-offices, to extend to this act. Act may be altered or repealed this session.

## CAP. CXLIX.

An act for granting to his Majesty a certain sum of money out of the consolidated fund of Great Britain for the year one thousand eight hundred and six; and for further appropriating the supplies granted in this session of parliament.—[July 22, 1806.]

3,500,000*l.* out of the surplus of the consolidated fund may be issued towards the supplies for Great Britain for 1806; and also 18,000,000*l.* from duties under 43 Geo. 3. c. 70. 81. and 122. and 44 Geo. 3. c. 33. and 45 Geo. 3. c. 15. and 46 Geo. 3. c. 39. 42. and 65. Monies raised by malt-act, 46 Geo. 3. c. 2. by duty on pensions, 46 Geo. 3. c. 3. not exceeding 2,000,000*l.* and 10,500,000*l.* by exchequer-bills, 46 Geo. 3. c. 25. and 1,500,000*l.* by exchequer-bills, 46 Geo. 3. c. 26. and by loan, 46 Geo. 3. c. 33. after remitting to Ireland 2,000,000*l.*; and 3,000,000*l.* by exchequer-bills, 46 Geo. 3. c. 41. 4,500,000*l.* out of the war-taxes for 1805; and by lotteries, 46 Geo. 3. c. 148. after payment of one-third for Ireland; and 18,000,000*l.* from certain duties during the war; and 3,500,000*l.* out of the surplus of the consolidated fund. Monies coming into the exchequer of Ireland by 46 Geo. 3. c. 33. 46, 47, and 148, shall be carried to the consolidated fund of Ireland, and applied as after expressed. 15,864,341*l.* 15*s.* for naval services, viz. 2,886,000*l.* for wages of 120,000 men, including 25,000 marines, for 13 months; 2,964,000*l.* for their victualling; 4,680,000*l.* for wear and tear of ships; 390,000*l.* for ordnance for sea-service; 1,045,353*l.* 12*s.* 11*d.* for ordinary of the navy for 1806; 1,980,830*l.* for building and repairing ships of war; 1,250,000*l.* for transports; 400,000*l.* for prisoners of war in health; 45,000*l.* for sick prisoners of war; 30,000*l.* for hospitals for seamen; and 193,158*l.* 2*s.* 4*d.* for additional pay to officers and seamen between May 1, and December 31, 1806. 2,400,000*l.* for such measures as the exigency of affairs may require for Great Britain; and 600,000*l.* for like purposes for Ireland. 18,507,518*l.* 18*s.* 5*d.* for land-services, viz. 1,193,105*l.* for 134,473 effective men in Great Britain and Ireland, and on the continent, from December 25, 1805, to March 24, 1806; 505,037*l.* for the forces in the plantations, &c. for ditto; 617,584*l.* for the militia, fencible infantry, &c. in Great Britain and Ireland, from December 25, 1805, to March 24, 1806; 795,406*l.* for 134,473 effective men in Great Britain and Ireland, from March 25, to May 24, 1806; 336,693*l.* for forces in the plantations, for ditto; 411,725*l.* for the militia, fencible infantry, &c. for ditto; 35,315*l.* 2*s.* for supernumerary officers, for 1806; 176,977*l.* 15*s.* 4*d.* for publick departments in Great Britain and Ireland, and for exchequer-fees for 1806; 486,666*l.* 12*s.* 8*d.* for increased rates for quartering soldiers, lodging-money in Scotland, allowance for small beer, &c. for 1806; 184,947*l.* 0*s.* 7*d.* for half-pay to reduced officers of the land-forces for 1806; 5,801*l.* 13*s.* 8*d.* for allowances to reduced officers for 1806; 50,000*l.* for reduced officers of British-American forces for 1806; 1000*l.* for officers late in the service of the States General for 1806; 244,711*l.* 6*s.* 5*d.* for Chelsea and Kilmainham Hospitals, for 1806; 31,970*l.* 17*s.* 6*d.* for officers' widows in Great Britain and Ireland, for 1806; 15,418*l.* 16*s.* 1*d.* for hospital-expences in Ireland, and the Royal Military Infirmary in Dublin, for 1806; 555,193*l.* for the barrack-departments in Great Britain, for 1806; 458,647*l.* 4*s.* for the barrack-department in Ireland, for 1806; 397,704*l.* for 134,473 effective men in Great Britain and Ireland, from May 25, to June 24, 1806; 168,347*l.* for forces in the plantations, &c. for ditto; 205,864*l.* for the militia, fencible infantry, &c. for ditto; 1,929,309*l.* 7*s.* 2*d.* for 121,529 effective men in Great Britain and Ireland, from June 25, to Dec. 24, 1806; 946,518*l.* 15*s.* 3*d.* for forces in plantations, &c. for same time; 21,998*l.* for parties in Great Britain recruiting for regiments in India, for 1806; 225,404*l.* 16*s.* 11*d.* for recruiting and contingencies of land-forces, for 1806; 234,104*l.* 17*s.* 11*d.* for general, staff, and hospital-officers in Great Britain and Ireland, for 1806; 1,235,161*l.* 0*s.* 5*d.* for militia and fencible infantry in Great Britain and Ireland, from June 25, to Dec. 24, 1806; 52,153*l.* 17*s.* for contingencies, for ditto, for 1806; 157,227*l.* 16*s.* 4*d.* for clothing of the militia of Great Britain, for 1806;



1806; 1,738,806*l.* 3*s.* 1*d.* for volunteer corps in Great Britain and Ireland, for 1806; 985,909*l.* 1*s.* 10*d.* for foreign corps in the service of Great Britain and Ireland, for 1806; 15,000*l.* for allowances to chaplains of the forces, for 1806; 161,700*l.* 9*s.* 11*d.* for augmentation of pay to certain classes of officers and privates of the forces from June 25, to Dec. 24, 1806; 50,000*l.* for augmentation to the out-pensioners of Chelsea Hospital, from June 25, to Dec. 24, 1806; 3,723*l.* 8*s.* 6*d.* for augmentation to the pensions of officers' widows, for the same period; 272,386*l.* 15*s.* 10*d.* for extraordinary expences of the army, for 1805; 3,000,000*l.* for the extraordinary of the army in Great Britain, for 1806; and 600,000*l.* for Ireland. 79,432*l.* 13*s.* 2*d.* for ordnance for land-service in Great Britain, for 1804; 354,322*l.* 18*s.* 10*d.* for ditto, for 1805; 2,957,181*l.* 6*s.* 6*d.* for ditto, for 1806; 130,000*l.* for ordnance for sea-service, for Great Britain, for 1806; 129,230*l.* 15*s.* 5*d.* for sums advanced by Irish Exchequer, for ordnance-services there, for 1805; and 677,976*l.* 18*s.* 5*d.* for ordnance in Ireland, for 1806; 8,000,000*l.* for discharging exchequer-bills made out under 45 Geo. 3. c. 118. 2,500,000*l.* for discharging exchequer-bills made out under 45 Geo. 3. c. 119. 1,500,000*l.* for discharging exchequer-bills made out under 45 Geo. 3. c. 120. 3,000,000*l.* for discharging exchequer-bills made out under 39 and 40 Geo. 3. c. 28. 4,500,000*l.* for discharging certain exchequer-bills issued for the service of 1805. 49,465*l.* 15*s.* 8*d.* issued pursuant to addresses of the House of Commons. 4,715*l.* 11*s.* 5*d.* 3*q.* issued pursuant to addresses of the House of Commons. 3,250*l.* Irish currency issued pursuant to addresses of the House of Commons. 8,250*l.* for the civil establishment of Upper Canada, for 1806. 7,165*l.* for ditto of Nova Scotia, for 1806. 4,650*l.* for ditto of New Brunswick, for 1806. 5,100*l.* for ditto of Saint John in America, for 1806. 2040*l.* for ditto of Cape Breton, for 1806. 2,565*l.* for ditto of Newfoundland, for 1806. 4,400*l.* for ditto of the Bahama Islands, for 1806. 1,030*l.* for ditto of the Bermudas, for 1806. 600*l.* for ditto of Dominica, for 1806. 12,819*l.* 9*s.* 4*d.* 2*q.* for ditto of New South Wales, for 1806. 18,000*l.* for the civil establishment at Sierra Leone, for 1806. 18,000*l.* for forts, &c. in Africa. 693,076*l.* 15*s.* 9*d.* for paying off 5*l.* per centum annuities under two acts of 37 and 42 Geo. 3. 2,381*l.* 17*s.* 6*d.* to discharge the annuity granted to the late Duke of Gloucester. 51,250*l.* 14*s.* for navigation between Inverness and Fort William. 10,250*l.* 14*s.* for roads and bridges in Scotland, for 1806. 1,934*l.* 4*s.* 5*d.* for the usher of the court of exchequer, for 1806. 48,329*l.* for convicts at home, for 1806. 10,000*l.* for reprinting journals, &c. of the House of Commons, for 1806. 4,000*l.* for printing the 58th volume of the journals of the House of Commons. 29,300*l.* for printing and stationary for the two Houses of Parliament. 20,000*l.* for printing votes, bills, reports, and other papers of the House of Commons, during the present session. 143,849*l.* 17*s.* for the French, Toulonese, and Corsican emigrants, and American loyalists, for 1806. 12,000*l.* for the publick office in Bow Street. 5,210*l.* for salaries and allowances to officers of the Houses of Lords and Commons, for 1806. 3,400*l.* for the British Museum. 1,000,000*l.* for discharging the interest of exchequer-bills. 30,000*l.* for bills drawn from New South Wales, for 1806. 1,420*l.* for superintendance of aliens, for 1806. 20,161*l.* 7*s.* 1*d.* for the Royal Military College, for 1806. 28,323*l.* 18*s.* 6*d.* for ditto in the barrack-department, to Dec. 24, 1805. 23,350*l.* 10*s.* 10*d.* for the Royal Military Asylum at Chelsea, for 1806. 8,565*l.* 18*s.* 3*d.* for additional allowances to clerks in the auditor's office, to Jan. 5, 1806. 2,698*l.* 13*s.* to lord Walsingham, as chairman of the committees of the House of Lords, for 1805. 534*l.* 14*s.* to T. Brodie, esquire, for making an index to the 32d volume of the Lords' Journal. 278*l.* 6*s.* 6*d.* to Dr. Clarke, for his attendance relating to the act for the residence of the clergy. 974*l.* 8*s.* to the Thames Police-Office, for a plan for the security of shipping in the port of London. 219*l.* 14*s.* to J. Clements, esquire, for rent of a house due at Midsummer, 1805. 3,435*l.* 19*s.* 6*d.* for a house in Downing Street, for an office for the secretary of state. 457*l.* 1*s.* 6*d.* for attendance on the committee relating to Sir Home Popham. 7,062*l.* 12*s.* 6*d.* to J. Vernon, esquire, for the purchase of premises for the New Mint. 4,346*l.* 12*s.* 6*d.*

to Sir R. Ford, for a plan for a horse-patrol round the metropolis. 1,059*l.* 2*s.* for British subjects detained in France. 1,949*l.* 2*s.* 6*d.* for accommodation of the additional commissioners of publick accounts; 25,000*l.* towards building the New Mint. 1,515*l.* 9*s.* to E. Stracey, esquire, 2*s.* counsel to the chairman of the House of Lords, for 1804, and 1805. 1,592*l.* 12*s.* 2*d.* to pay bills on account of New South Wales, for 1806. 243*l.* 10*s.* 5*d.* for deficiency of expence of the publick office in Bow-Street, in 1805. 5,000*l.* to J. White, esquire, for charges of law-suits. 302*l.* 10*s.* 4*d.* for establishing a settlement in New Holland. 10,000*l.* for erecting buildings at Bethlem Hospital. 10,000*l.* to Earl Nelson. 90,000*l.* to be employed in the purchase of a house and estate to accompany the title of Earl Nelson. 20,000*l.* for the use of the two sisters of Viscount Nelson. 14,698*l.* 11*s.* 6*d.* for the funeral of Viscount Nelson. 6,045*l.* 2*s.* 6*d.* for the funeral of Mr. Pitt. 175,000*l.* for secret services, for 1806. 50,000*l.* for building a New Mint, for 1806. 1,270*l.* 17*s.* 9*d.* for deficiency of grant for prosecutions relating to coin in 1804, and 1805. 2,500*l.* for extraordinary expences of prosecutions relating to coin in 1806. 12,400*l.* for contingencies of the three secretaries of state, for 1806. 9,000*l.* for extra charge for messengers to the three secretaries of state, for 1806. 1,828*l.* 5*s.* 4*d.* for ministers of the Vaudois churches, for 1806. 11,600*l.* to sheriffs for conviction of felons, for 1806. 20,000*l.* for law-charges, for 1806. 10,336*l.* 5*s.* for Protestant dissenting ministers, and French refugees, for 1806. 3,000*l.* for the Board of Agriculture, for 1806. 300,000*l.* for the officers and seamen who served in the battle of Trafalgar. 25,000*l.* as a compensation to Messrs. Chalmers and Cowie, for loss sustained by cargoes of Swedish herrings. 54,184*l.* 14*s.* for buildings in Palace-yard, Westminster. 12,600*l.* for works done at the two Houses of Parliament, and at the house of the Speaker of the House of Commons, between April 5, 1805, and March 11, 1806. 7,500*l.* to the trustees of the British Museum. 3,000*l.* for fees on passing publick accounts. 278*l.* 8*s.* 6*d.* to Dr. Clarke, for his trouble relating to the act for enforcing the residence of clergy. 5,243*l.* 3*s.* for salaries to the additional commissioners for publick accounts and their officers, to April 5, 1806. 2,718*l.* 14*s.* 9*d.* for additional allowances to clerks in the office for publick accounts to April 5, 1806. 5,000*l.* to H. C. Litchfield, esquire, for prosecution and defence of law suits. 10,000*l.* for carrying on the building of the New Mint. 324*l.* 16*s.* to the Thames Police-Office. 40*l.* 17*s.* to treasurer's remembrancer for preserving the records. 434*l.* 17*s.* for publishing the weekly returns of the average price of sugar. 4,000*l.* for carrying on the impeachment against Viscount Melville. 1,000,000*l.* to the East India Company for the publick service. 55,507*l.* 18*s.* 8*d.* for compensation for lands taken at Warley Common and Woolwich, for the ordnance. 286,179*l.* 18*s.* for paying off 5 per cent. annuities under two acts of 37 and 42 Geo. 3. 3,167*l.* 5*s.* 6*d.* for the establishment of a horse-patrol on the publick roads, to July 5, 1806. 3,596*l.* 5*s.* 10*d.* for printing, by order of the commissioners of publick records. 393*l.* 1*s.* 0*d.* 2*q.* for printing under the act for procuring returns of the poor. 15,000*l.* to the Royal College of Surgeons, for a building for the reception of Mr. Hunter's collection. 26,500*l.* to the commissioners of naval enquiry. 10,500*l.* for allowance to the commissioners of military enquiry. 1,500*l.* to the Veterinary College, for 1806. 2,380*l.* 2*s.* 5*d.* 2*q.* for deficiency of grant for printing and stationary for the Houses of Parliament, for 1805. 4,994*l.* 1*s.* 8*d.* for the military roads in Scotland, for 1806. 1,707,589*l.* 10*s.* 3*d.* 1*q.* for deficiency of grants for Great Britain in 1805. 340*l.* Irish currency, to S. More, esq. for preparing publick accounts of Ireland to be laid before parliament. 240*l.* Irish, to I. Smart, esq. for ditto. 200*l.* Irish, to Paul Le Bas, esq. for keeping corn-bounties' accounts. 250*l.* Irish, to R. Marshall, esq. for preparing accounts of imports and exports of Ireland for parliament. 200*l.* Irish, to R. Wetherall, esq. for preparing accounts for parliament. 200*l.* Irish, to G. Hatton, esq. for ditto. 150*l.* Irish, to S. Hood, esq. for ditto. 200*l.* Irish, to T. Haffield, esq. for ditto. 25,000*l.* Irish, for civil buildings in Ireland, for 1806. 1,200*l.* Irish, for printing and binding acts of 46 Geo 3. 10,500*l.* Irish, for proclamations and advertisements for

for 1806. 21,880*l.* Irish, for printing, stationary, &c. for the chief and under secretaries' offices, &c. in Ireland. 25,000*l.* Irish, for criminal prosecutions and other law-expences in Ireland, for 1806. 2,500*l.* Irish, for apprehending publick offenders in Ireland. 254*l.* 18*s.* 10*d.* 2*q.* Irish, for completing the sum for support of the nonconforming ministers of Ireland, for 1805. 9,429*l.* 18*s.* Irish, for support of ditto, for 1806. 1,047*l.* 10*s.* 2*d.* Irish, for expence of pratique in the port of Dublin, for 1806. 610*l.* 6*s.* 11*d.* 2*q.* Irish, for expenditure of gold-mine, in the county of Wicklow, for 1806. 740*l.* Irish, for battle-axe guards. 2,000*l.* Irish, for incidents of the Treasury of Ireland, for 1806. 21,600*l.* Irish, to the trustees of the linen and hempen manufactures, viz. 2,000*l.* Irish, for raising hemp and flax; 2,000*l.* Irish, for the hempen and flaxen manufactures in Leinster, &c. 7,250*l.* Irish, for the growth of flax. 10,350*l.* Irish, for promoting the said manufactures. 5,000*l.* Irish, for building and rebuilding churches. 4,500*l.* Irish, for building a hall for the Royal College of Surgeons in Ireland. 10,000*l.* Irish, to the Dublin Society for promoting husbandry. 3,000*l.* Irish, for the Farming Society of Ireland. 10,000*l.* Irish, for paving, &c. the streets of Dublin. 4,500*l.* Irish, to the commissioners for widening streets in Dublin. 2,700*l.* Irish, for rebuilding Saint Andrew's Church, in Dublin. 22,621*l.* 6*s.* 1*d.* Irish, for promoting the English Protestant schools in Ireland. 22,500*l.* Irish, for the Foundling Hospital in Dublin. 1,588*l.* 15*s.* Irish, for the Hibernian Marine Society in Dublin. 8,210*l.* 10*s.* 10*d.* Irish, for the Hibernian School for Soldiers' Children. 1,081*l.* 2*s.* 2*d.* Irish, for the Female Orphan House, near Dublin. 1,391*l.* 2*s.* 6*d.* Irish, to the Association for discountenancing Vice, &c. 8,988*l.* Irish, for supporting the Lock Hospital, in Dublin. 22,862*l.* 17*s.* 10*d.* Irish, for the House of Industry and Penitentiary, in Dublin. 1,030*l.* 18*s.* 6*d.* Irish, for maintaining 80 patients in the House of Recovery, &c. 2,287*l.* 8*s.* Irish, for the Lying-in-Hospital, in Dublin. 400*l.* Irish, for the Office of Commissioners of Charitable Donations and Bequests. 8,000*l.* Irish, for the Roman Catholic Seminary, in Ireland. 4,743*l.* 3*s.* 0*d.* 2*q.* Irish, for Madam Steevens's Hospital. Supplies not to be applied to any other than the purposes authorised by this act. Rules to be observed in the application of the sum appropriated for half-pay. Officers employed on the staff or in garrisons may receive their half-pay, on taking the oath mentioned. By 45 Geo. 3. c. 129. a certain sum was appropriated to be paid to reduced officers, the overplus of which may be disposed of as his Majesty shall judge proper.

## CAP. CL.

*An act for the better regulation of the office of receiver-general of the duties of customs in Great Britain.*—[July 26, 1806.]

**W**HEREAS it is expedient that regulations should be established by law in the office of the receiver-general of the customs in England, for depositing in the bank of England all the monies, bills, drafts, and notes received by such receiver-general, on account of the revenue under the management of the commissioners of customs, except as hereinafter mentioned; until the same shall be paid into the Exchequer; be it therefore enacted, by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the ninth day of August one thousand eight hundred and six, all monies, bills, notes, and drafts, received by or coming to the hands of the receiver-general of the customs in England, on account of the revenue of customs in Great Britain, shall be paid by him into the hands of the governor and company of the bank

bank of *England*; (that is to say) such monies and notes, and such of the bills and drafts as shall be already accepted, or shall not require acceptance, (having been first duly indorsed,) shall be paid as aforesaid on the day on which the same shall have been received; and such of the bills and drafts as shall require acceptance, and not be already accepted when received, (the same having been first duly indorsed where necessary,) within three days after the same shall have been accepted; for which monies, bills, notes, and drafts, the entry in the book hereinafter mentioned shall be a sufficient discharge; and all such monies, bills, notes, and drafts, so to be paid to the governor and company of the bank of *England*, shall be placed to an account to be raised in the books of the said governor and company, and to be intituled, 'The account of the publick monies of the receiver-general of customs,' inserting the name of such receiver-general for the time being.

Money for ordinary payments may be retained.

II. Provided nevertheless, and be it further enacted, That it shall be lawful for such receiver-general to retain and keep in his own hands, for the payment of casual, and ordinary, and daily demands, out of the monies so received by him as such receiver-general, a sum not exceeding one thousand pounds at the close of each day, unless any further sum shall be directed to be retained by the said commissioners, not exceeding four thousand pounds over and above the said one thousand pounds, unless with the permission, in writing, of any three or more of the lords commissioners of his Majesty's treasury.

Bank to keep an account, to be returned to the customs for inspection.

III. And be it further enacted, That the governor and company of the bank of *England*, or some person duly authorised in that behalf, shall daily, upon receiving any money, bills, notes, or drafts from such receiver-general of the customs, make an entry of the money, bills, notes, and drafts so received, in a book to be provided by the governor and company of the bank of *England*, which book shall be forthwith re-delivered to the persons making the payments to the customs, and inspected daily after its return by the supervisor of the receiver-general's receipts and payments, or his clerk, such clerk being first duly authorised by him, for whose conduct he shall be answerable, who shall compare the same with the account of monies, bills, notes, and drafts received by the said receiver-general, for the purpose of ascertaining that the receiver-general constantly pays into the Bank, all the money, bills, notes, and drafts, which he ought to do under the provisions of this act; and any default which such supervisor, or his clerk duly authorised as aforesaid, may discover in that behalf, shall be immediately reported to the said commissioners of the customs, who shall report the same, unless the same shall appear to them to have happened by mistake or inadvertence, to the lords commissioners of his Majesty's treasury.

Money carried to the Exchequer to be wrote off at the Bank.

IV. And be it further enacted, That the monies placed to the account of the receiver-general as aforesaid in the bank of *England*, shall be paid into the Exchequer from time to time as by

by law is directed, in manner following; (that is to say,) the receiver-general, or his clerk, duly authorised by him for that purpose, for whose conduct therein he shall be answerable, shall make an order weekly upon the governor and company of the bank of *England*; which order shall be countersigned by the supervisor of the receiver-general's receipts and payments, to write off from his account the sum specified; and the said governor and company, or some person duly authorised on their behalf, shall thereupon write off such sum, and deliver a note, drawn and cancelled in such manner as shall be approved by the lords commissioners of his Majesty's treasury, for the amount, to the receiver-general or his clerk, who shall pay the same into the Exchequer, and the bank-clerks attending there shall receive it as so much cash; and it shall not be lawful for the governor and company of the bank of *England* to pay or transfer any part of the money so paid in and placed to the account of such receiver-general, from such account, otherwise than into the Exchequer, in manner aforesaid, and except in the manner hereinafter directed, or to deliver any note or notes, bill or bills of exchange, save and except to the solicitor of the customs or his clerk, upon his application for the same, together with the receiver-general or his clerk, and the supervisor or his clerk, for the sole purpose of taking out an extent for the security of the money for which such bill of exchange or draft shall have been given, or to the said receiver-general or his clerk, any bills, notes, or drafts, which may be protested for non-payment, except as hereinafter is mentioned, in which case the commissioners of customs shall be immediately acquainted therewith, if sitting, by such solicitor, receiver-general, or supervisor, or if not sitting, at the time of their assembling; and such delivery shall be entered by the Bank in the book to be kept as is herein directed.

V. Provided also, and be it further enacted, That nothing herein contained shall extend to require certain monies received by such receiver-general, of the description hereinafter mentioned, to be paid into the bank of *England*; (that is to say,) money arising by deductions on account of the civil list-tax, and one shilling-tax on salaries, or on account of the superannuation-fund, or money received for the repair of *Dover Harbour*, or monies received for fees arising from vacant patent-offices; but such monies shall continue to be received, accounted for, and applied, as they were before the passing of this act.

Certain same not to be paid into the Bank.

VI. And be it further enacted, That in order that the several payments directed by order of the commissioners of the customs in *England*, to be made by the said receiver-general to merchants, or any other persons on account of drawbacks or bounties, or on any other account whatever, may be made without delay, and for the payment of which the money then in the hands of the said receiver-general shall be insufficient, it shall be lawful for the said receiver-general, or one of his clerks, to be deputed and authorised by him for that purpose, and for whose conduct therein he shall be answerable, to draw out of the bank of *England*, as occasion may require, such sum or sums of money

Salaries and other incidental charges to be paid under direction of the commissioners of customs by draft, countersigned by supervisor.

as

as may be sufficient to answer the purpose aforesaid; and that every draft or order on the Bank for money for any of the said purposes, shall be countersigned by the supervisor of the receiver-general's receipts and payments, or one of his clerks, to be deputed and authorised by him for that purpose, for whose conduct therein he shall be answerable; and that the said receiver-general shall from time to time account for the monies so to be drawn by him or his clerk out of the Bank.

Officers of the Exchequer to be furnished with appropriation paper.

VII. *And, in order that separate accounts may be kept at the Exchequer, of the monies paid in on various branches of the customs pursuant to law,* be it further enacted, That the said receiver-general of the customs shall, on every *Monday* morning, furnish the proper officers of the Exchequer with an appropriation-paper, stating the heads under which the receipt of the preceding week is to be applied.

On the death or removal of receiver-general the balance to vest in his successor.

VIII. And be it further enacted, That upon the death, resignation, or removal of the present, and of every other receiver-general of the customs hereafter to be appointed, the balance of cash for which he shall at that time have credit on his account as such receiver-general with the governor and company of the bank of *England*, shall, as soon as a successor shall be appointed to the said office, actually vest in such successor, and until such successor shall be appointed, in such person or persons as shall for the time being be duly authorised to execute the duties of the said office, in trust for the service of the publick, and be forthwith transferred, carried over, and placed to the account of such successor, or other person or persons as aforesaid, to be applied to the said service, in pursuance of the like drafts and orders as aforesaid.

Receiver-general to keep account.

IX. And be it further enacted, That from and after the ninth day of *August* one thousand eight hundred and six, the receiver-general of the customs for the time being shall keep the account with the Bank of all monies issued by, and paid to the Bank on his account, for the service of the publick; and the said receiver-general, observing the rules and regulations hereby prescribed, shall not be answerable for any money, bills, notes, and drafts, which he shall have so paid, or caused to be paid, into the bank of *England*; and the governor and company of the bank of *England* shall be answerable for all the monies, bills, notes, and drafts, which shall be actually received by them, from and on account of such receiver-general as aforesaid, except such bills as may have been returned in manner aforesaid.

Punishing forgery.

X. And be it further enacted, That if any person or persons shall knowingly and wilfully forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in forging or counterfeiting, the name or handwriting of the receiver-general of the customs for the time being, or of the supervisor of the receiver-general's receipts and payments, or the person or persons duly authorised as aforesaid, to any draft, instrument, or writing whatsoever for or in order to the receiving or obtaining any of the money in the hands or custody of the governor and company of the bank of *England*, on account

account of the receiver-general of the customs, or shall forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in the forging or counterfeiting, any draft, instrument, or writing in form of a draft made by such receiver-general, or the person or persons authorised as aforesaid, or shall utter or publish any such, knowing the same to be forged or counterfeited, with an intention to defraud any person whomsoever, every such person or persons so offending, being thereof lawfully convicted, shall be, and is and are hereby declared and adjudged to be guilty of felony, and shall suffer death, as in cases of felony, without benefit of clergy.

## CAP. CLI.

*An act to enable his Majesty to grant new leases on former rents for the benefit of charitable institutions, or augmentation of ecclesiastical corporations.*—[July 23, 1806.]

**W**HEREAS an act passed in the thirty-fourth year of his present Majesty, intituled, An act for the better management of the land-revenue of the Crown, and for the sale of fee-farm and other unimproveable rents: and whereas by the said act his Majesty is restrained from granting any lease of any manors, messuages, lands, tenements, rents, tythes, woods, or other hereditaments belonging to his Majesty, within the ordering and survey of the exchequer in England, except under the terms and conditions and restrictions, and in the manner therein particularly directed: and whereas it is expedient that his Majesty should be empowered to grant any such leases as have heretofore been customary, or to reserve in any grant of any such leases any rents for the benefit of any charitable institutions, or for the augmentation of any ecclesiastical benefices; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That it shall be lawful for his Majesty in all cases in which any rent hath been heretofore reserved for the benefit of any charitable institution, or for the augmentation of any ecclesiastical benefice or corporation, in the grant of any leases of manors, messuages, lands, tenements, rents, tythes, woods, or other hereditaments belonging to his Majesty, within the ordering and survey of the Exchequer, to continue to reserve any such rent upon such grants or leases respectively, for the benefit of any charitable institution, or for the augmentation of any ecclesiastical benefice or corporation as heretofore, and also in all cases in which any manors, messuages, lands, tenements, rents, tythes, woods, and other hereditaments belonging to his Majesty, within the ordering and survey aforesaid, have heretofore been granted for the benefit of any ecclesiastical benefice or corporation, or charitable institution, for the purpose of augmenting the revenues of such ecclesiastical benefice or corporation, or charitable institution, to continue to grant new leases of such manors, messuages, lands, tenements,

34 G. 3. c. 75.

His Majesty, in cases where rent has been heretofore reserved for the benefit of any charitable institution, or augmentation of ecclesiastical benefice, may continue to reserve such rent on granting new leases, &c.

tenements, rents, tythes, woods, and other hereditaments as aforesaid, from time to time, under the like reservations of rent as have heretofore been reserved; any thing in the said recited act of the thirty-fourth year of his present Majesty, or in any other act or acts to the contrary notwithstanding.

## CAP. CLII.

*An act to stay, until forty days after the commencement of the next session of parliament, proceedings in actions, prosecutions, or informations, under an act made in the second year of King James the First, intituled, An act concerning tanners, cutriers, shoemakers, and other artificers, occupying the cutting of leather, so far as relates to the buying of oak-bark, and rough hides, and calve-skins in the hair.—[July 23, 1806.]*

2 Jac. I. c. 24.

**WHEREAS** by an act passed in the second year of the reign of his majesty King James the First, intituled, An act concerning tanners, curriers, shoemakers, and other artificers occupying the cutting of leather, it is amongst other things enacted, that no person or persons shall regrate, ingross, or get into his or their hands, by buying, contracting, or promise taking, any oaken bark before it be stripped or after, to the intent to sell the same again, upon pain of forfeiture of all such barks so by him or them regrated, ingrossed, or bought, contrary to the true meaning of this present branch, or the full value thereof: and whereas, notwithstanding the said act, it has been usual and customary for many persons to buy and contract for large quantities of oaken-bark for the purpose of selling the same again, and supplying tanners and others in distant counties therewith, by which such persons have inadvertently incurred heavy penalties under the said act, for the recovery whereof actions, bills, plaints, or informations, have been and may be commenced against them: and whereas it is expedient to prevent the proceeding in any such action, bill, plaint, or information, for the present: and whereas it was by the said act enacted, that no person shall bargain, buy, make any contract for, or bespeak any rough hide, or calve-skin in the hair, but only such persons as by virtue of the said act might lawfully use the craft or mystery of tanning of leather, and shall tan the same, or such persons which shall taw the same, (except salt hides for the necessary use of ships,) upon pain to forfeit and lose all such hides and skins, or the just value thereof: and whereas it is expedient to prevent proceedings in any action, prosecution, or information for the said offence: May it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the passing of this act, it shall and may be lawful for the defendant, in any action, prosecution, or information in any court, or before any justice of the peace or magistrate, already commenced or laid, or which shall hereafter be commenced, prosecuted, or laid, for any penalty under the said act, within forty

Proceedings  
in actions  
for penalties  
under the  
recited act  
may, within  
40 days



forty days after the commencement of the next session of parliament, to apply to the court in which such action shall be brought during the sitting of such court, or to any judge of such court during vacation, or to the justice or justices of the peace, or magistrate or magistrates, before any such prosecution shall have been commenced or information laid, or shall be then depending, for stay of proceedings in such action, prosecution, or information; and such court and such judge, justice or justices, magistrate or magistrates respectively, are hereby required to stay such proceedings accordingly until the said forty days after the commencement of the next session of parliament.

## CAP. CLIII.

*An act for the preservation of the publick harbours of the United Kingdom.*—[July 23, 1806.]

**W**HEREAS the preservation of the publick harbours of the United Kingdom is of great importance to the commerce and security thereof; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the passing of this act, it shall not be lawful for any person or persons to make, construct, or erect any pier, quay, wharf, jetty, breast, or embankment, in or adjoining to any publick harbour in the United Kingdom, or any river immediately communicating therewith, so far as the tide flows up the same, without giving at least one month's previous notice of his, her, or their intention so to do, to the secretary of the admiralty, who is to lay the same before the lord high-admiral or lords commissioners of the admiralty for the time being; the receipt of which notice the said secretary is hereby required duly to acknowledge, upon pain that every person or persons offending shall forfeit and pay the sum of two hundred pounds, to be recovered by action of debt, bill, plaint, or information, in which no essoign, protection, privilege, wager of law, or more than one imparlance, shall be granted or allowed.

No pier, &c. shall be erected near to any publick harbour without giving one month's notice to the Admiralty, on penalty of 20*l.*

II. Provided always, and be it further enacted, That this act or any thing herein contained shall not extend, or be construed to extend to prejudice or derogate from the estates, rights, liberties, interests, privileges, franchises, or authority of the mayor and commonalty, and citizens of the city of London, or their successors, or the lord mayor of the said city for the time being, or any of their deputies or ministers in the port of London, or to prohibit, defeat, alter, or diminish any power, authority, or jurisdiction which at the time of making this act the mayor and commonalty and citizens of the city of London, or the lord mayor of the said city for the time being, as conservator of the river of Thames, and waters of Medway, did, or might lawfully claim, use, or exercise; any thing herein contained to the contrary thereof in anywise notwithstanding.

Act not to affect the privileges of the city of London.

## CAP. CLIV.

An act for taking down the present building in which the treasury-chambers and offices of the court of exchequer in Scotland were situated, and erecting new buildings in lieu thereof.—[July 23, 1806.]

## CAP. CLV.

An act for applying certain balances arising from the forfeited estates in Scotland, towards making canals, harbours, and other publick works there.—[July 23, 1806.]

## CAP. CLVI.

An act for appropriating certain balances arising from the forfeited estates in Scotland to the use of the British fisheries, and the erecting a lunatic asylum at Edinburgh, and the payment of the officers of the late Board of annexed estates in Scotland.—[July 23, 1806.]

## CAP. CLVII.

An act for more effectually carrying into execution the purposes of an act made in the thirty-ninth and fortieth years of his present Majesty, to give further time for the payment, on the conditions therein mentioned, of instalments on certain loans advanced to the house of Alexander Houston and company, to Charles Ashwell, esquire, and to William Johnstone, esquire, being persons connected with and trading to the islands of Grenada and Saint Vincent, so far as relates to the real and personal estates of William Mac Dowall, James Mac Dowall, and Robert Houston Rae, in the West Indies and elsewhere, except in Scotland.—[July 23, 1806.]

## CAP. CLVIII.

An act for more effectually carrying into execution the purposes of an act made in the thirty-ninth and fortieth years of his present Majesty, to give further time for the payment, on the conditions therein mentioned, of instalments on certain loans advanced to the house of Alexander Houston and company, to Charles Ashwell, esquire, and to William Johnstone, esquire, being persons connected with and trading to the islands of Grenada and Saint Vincent, so far as relates to the real and personal estates of William Mac Dowall, James Mac Dowall, and Robert Houston Rae, esquires, in Scotland.—[July 23, 1806.]

## LOCAL AND PERSONAL ACTS,

TO BE JUDICIALLY NOTICED.

Anno Quadragesimo Sexto GEO. III. Regis.

## Cap. 32.

An act for more effectually preventing frauds and abuses in the admeasurement and delivery of coals within the several parishes lying between the parishes of Egham and Rotherhithe, both inclusive, in the county of Surrey.—[May 23, 1806.]

Act 26 Geo. 3. c. 14. repealed. Principal meters, Joseph Burnett and Francis Bigg. One principal land-coal-meter's office near Blackfriar's Bridge for the parishes of Egham, Thorpe, Chertsey, Weybridge, Walton-on-Thames, West Moulsey, Thames-Ditton, Kingston, Richmond, Mortlake, Barnes, Croydon, Mitcham, Putney, Wandsworth, Battersea, Lambeth, Christchurch, Newington, Saint George's in the borough of Southwark, Saint Saviour's, Saint Olave, Saint Thomas, Saint John, Saint Mary Magdalen, Bermondsey, and Saint Mary Rotherhithe, all in the county of Surrey; and eighteen subordinate offices. Subject to the controul of the quarter-session. Justices to administer oaths. In case of the death of either of the principal coal-meters, the office to be managed by the survivor of them. Principal meters to be sworn. Labouring meters to be appointed, and deputies. £.20 penalty on principal meters not appointing; and on labouring meters neglecting to attend, 5*l.* penalty. Deputy-meters to be sworn. Labouring meter's oath. Meters not to be interested in the sale of coals. Twenty shillings penalty on deputies neglecting to send labouring meter, and on labouring meter not attending on notice. Stations of labouring coal-meters to be varied. Coals to be measured in the presence of a labouring meter. Four-pence a chaldron to be paid to coal-meters. Tickets to be delivered to the seller or carman by principal coal-meters. Tickets to be delivered by labouring coal-meter to carman or lighterman, and by them to the consumer. Ten shillings penalty on labouring coal-meter refusing to deliver ticket to the carman, &c. Ten pounds penalty on vender for sending coals unmeasured, or without a ticket. Fifty pounds penalty on wharfingers bribing meters. Forty shillings penalty on delivering false tickets, and if penalty not paid in a month, to recover from the principals. Five pounds penalty on meters suffering coals to pass without being measured. Forty shillings penalty on carmen permitting coals to be taken out of his cart, &c. Coals may be re-measured. Penalties on venders, meters, &c. if coals found to be short measure. Carmen, &c. to be paid 2*s.* 6*d.* per hour when stopped to re-measure coals. Penalties and forfeitures how to be recovered and applied. Appeal to the quarter-sessions. No certiorari. Limitation of actions. Full costs. Reserving the rights of the city of London, within Southwark. This act not to alter or repeal the London coal-acts of 43 and 44 Geo. 3. Publick act.

## Cap. 57.

An act for inclosing lands in the manor of Lambeth, in the county of Surrey.—[May 23, 1806.]

Whereas there are within the manor of Lambeth, in the county of Surrey, certain common lands, containing together two hundred acres and upwards:

upwards: and whereas the most reverend Father in God Charles, by Divine Providence lord archbishop of Canterbury, in right of his archiepiscopal see, is lord of the said manor of Lambeth, and as such claims to be entitled to the soil of the said common lands; and the said lord archbishop, and the right honourable Edward lord Thurlow, William Cole, esquire, and divers other persons, are the owners of lands or tenements, parcel or held of the said manor of Lambeth, in respect of which they claim to be entitled to rights of common of pasture, in, over, or upon the said common lands: and whereas the said lord archbishop of Canterbury, in right of his archiepiscopal see, is seised of and entitled to divers woods and wood-grounds lying within the said manor of Lambeth, containing two hundred acres and upwards, and of and to the ground and soil thereof, and all timber and other trees, wood and underwood growing therein, subject to certain claims of rights hereinafter mentioned: and whereas the said Edward lord Thurlow, William Cole, and divers other persons, as owners of certain tenements held of the said manor of Lambeth, claim to be entitled to rights of common of pasture, in, over, or upon certain of the said woods or wood-grounds, (except during such seasons as the lord of the said manor is by ancient usage entitled to hold the same inclosed and fenced for protecting the growth of wood thereon,) and also claim a right of taking bushes, furzes, broom, and certain species of wood therefrom for firewood: and whereas the said common lands and wood-grounds are, in their present state, incapable of any considerable improvement, and the same if divided and inclosed might be greatly improved; but such division and inclosure cannot be effected without the authority of parliament. William Frere, barrister at law, Abraham Purshouse Driver, and John Middleton, land-surveyors, to be commissioners. New commissioners may be appointed. Commissioners' clerk. Commissioners to be allowed three guineas each per day. Notice of meetings. Commissioners to settle differences. Power to assess costs. Parties may try their rights by an issue at law. Determination of commissioners to be final. Power to turn foot-ways. New roads to be made and repaired at the expence of the proprietors. Roads dividing parishes to be made up in the whole thirty feet broad. Commissioners to make drains. Roads not to be depastured. No buildings to be erected on certain parts of the lands to be inclosed. Authorising commissioners to leave open any part of the lands to be affected by the act, not exceeding three acres. Composition for tythes of the common lands for the first seven years. One-sixteenth to be allotted to the lord of the manor, for the soil of the common lands. Allotment of the residue to persons interested. Commissioners may make compensation for small allotments in money. Allotments for rights on the wood-grounds. After such allotments the rights to be extinguished. The archbishop may after the award made, enter upon allotments of the wood-land, and cut down trees, &c. Commissioners may extinguish or suspend rights of common, &c. Allotments to be of the same tenure with the lands in respect of which they are made. Power to the archbishop of Canterbury to lease upon the usual terms of church-estates. Empowering the archbishop of Canterbury, with the consent of the bishop of Winchester and rector, to appropriate lands for chapels and burial-ground. Power to grant leases for twenty-one years. Encroachments within twenty years to be deemed part of the waste. Encroachments to be allotted in certain cases to the owners of the lands adjoining. Those of twenty years standing not to be deemed part thereof, but those within sixty years to be valued as common land; and in case the possessors shall pay the amount of the valuation to the commissioners, the encroachment shall be their property; but in case the amount of the valuation shall not be paid, commissioners may sell the encroachment, and apply the purchase-moneys for the expences of the act. Frontage-encroachments may be purchased by the owners of the adjoining lands. Dwelling-houses not to be affected which have stood twenty years. Commissioners to determine the date of the encroachments. Titles not to be affected by the act. Compensation to be made to tenants deprived of common rights. The expences of the act may be levied by rate upon the

the proprietors, or raised by sale, except the share of the archbishop of Canterbury, which must be raised by sale. Application of surplus money. Henry Dampier, barrister at law, appointed auditor for setting commissioners' accounts. Power to borrow money until sale of land, to be repaid with interest. Award to be made by the commissioners, and deposited with the clerk of the peace for the county of Surrey. Act not to affect powers of South London water-works, commissioners of sewers, the grand Surrey Canal Company, or the powers of trustees of certain turnpike-roads. Appeal to the quarter-sessions. General saving. Publick act.

### Cap. 59.

An act to alter and amend several acts passed in the fortieth, forty-fourth, and forty-fifth years of his present Majesty, for making wet docks, basons, cuts, and other works, for the greater accommodation and security of shipping, commerce, and revenue, within the port of London, and for other the purposes in the said acts mentioned, and for enlarging the powers thereby granted to the London Dock Company.— [June 9, 1806.]

Acts 40 Geo. 3. c. 47. 44 Geo. 3. c. 2. and 100. 45 Geo. 3. c. 58. recited. So much of first recited act as requires the nomination of the directors to be on the first Wednesday in July yearly, repealed, and appointing any day within the first twenty days in July in every year. For purchasing certain houses and premises. Power of conveying the premises to the Company. Bridge-clause in act 39 and 40 Geo. 3. repealed. A foot-bridge to be erected at the inner part of the entrance-lock. For altering the hours of opening and shutting the dock-gates. Dock-gates to be opened from nine in the morning to four in the afternoon, from the tenth of November to the ninth of May; and to be opened from the tenth of May to the ninth of November, at eight in the morning to four in the afternoon, (except Sundays, Christmas-days, and Good Fridays, and general fast and thanksgiving-days.) To erect a wicket gate at the boundary wall near the entrance-lock at Bell dock, with consent of the lords of the Treasury. The London Dock Company to prosecute, as a company, felons stealing their goods, or goods in their custody. So much of the act of 44 Geo. 3. as requires goods not duly entered at the customs and excise, to be sold within thirty days, repealed. Altering the time for selling of such goods. Extending the powers of the said acts to this act. Publick act.

### Cap. 87.

An act to explain, amend, and render more effectual two acts, passed in the twenty-second and thirty-second years of his late Majesty, for the more easy and speedy recovery of small debts, within the town and borough of Southwark, and the several parishes and places in the said acts mentioned.— [July 3, 1806.]

Acts 22 Geo. 3. c. 47. 32 Geo. 3. c. 6. recited. So much of recited acts as restrains the jurisdiction of the court to debts not exceeding 40s. shall, from the first of August 1806, be repealed. The commissioners appointed by former acts continued. The commissioners constituted a court of justice by the name of "The Court of Requests for the Town and Borough of Southwark, and Eastern half of the Hundred of Brixton in the County of Surrey." Three commissioners to have jurisdiction over debts not exceeding 40s. and five over debts not exceeding 5l. Commissioners' oath. Clerks or their deputy to administer the oath. Appointment of clerks. The court to sit between the hours of ten in the forenoon, and four in the afternoon. Debtors to be summoned before commissioners, who may make such order between the parties as they think just. Orders and proceedings to be registered, and not removable by certiorari. Officers of the court to summon witnesses. Witnesses not

not appearing, or refusing to give evidence to forfeit 40s. and in default of payment to be committed. Application of such penalties. If debtor does not appear, commissioners may proceed. If plaintiff does not appear to prove his demand, defendant shall have costs. Persons giving false evidence to be punished for perjury. Servants under age may recover wages. Act not to extend to certain debts mentioned. Verdicts in any other court for debts recoverable in this court, not entitled to costs; but if verdict be given for the defendant, and the judge shall certify that the debt ought to have been recovered in this court, he shall have double costs. Persons not prevented from recovering rents by distress, &c. Statute of limitations may be pleaded. Time of imprisonment of debtors limited, but to extend to each execution. Act 25 Geo. 3. c. 45. extended to this act. Table of fees to be hung up in the court-house. Officers taking other fees, or misbehaving in execution of their office, to forfeit twenty pounds and full costs. Actions to be commenced in one month. The four counsels of the Marshalsea court to have a compensation of fifty pounds a year each, paid by the bailiff and clerks. Limitation of actions. General issue. Double costs. Recited acts, where not repealed or otherwise provided for, extended to this act. Directing the commissioners to make rules respecting suitors' money. Saving the rights of the palace-court, and the city of London. Act to commence first of August, 1806. Publick act.

### Cap. 97.

An act to enable the several persons therein named to dispose of several houses in Pickett-street, Temple Bar, in the parish of Saint Clement Danés, in the county of Middlesex; and in Skinner-street, Snow-hill; and on Snow-hill, and in Fleet-market, in the parish of Saint Sepulchre, in the city of London, by lottery.—[July 3, 1806.]

Acts 35 Geo. 3. c. 126. 38 Geo. 3. c. 61. 39. and 40 Geo. 3. c. 42. 42 Geo. 3. c. 73. 44 Geo. 3. c. 27. recited. Power to dispose of the buildings at Temple Bar and Snow-hill, mentioned in the schedules annexed to this act, in three different lotteries. A sum not exceeding one hundred thousand pounds may be raised by the first lottery upon the buildings specified in the fourth Schedule annexed to this act, discharged of land-tax; the number of tickets shall not exceed twenty thousand, and no ticket sold at a less value than five pounds, and tickets to be signed by one of the trustees. The like in the second lottery. The like in the third lottery. The buildings to be insured from loss by fire by the trustees, until they shall be conveyed to the fortunate holders of tickets. Forty days' notice to be given in the Gazette, &c. of the intention to sell, and a list of the prizes to be published. The buildings, &c. to vest in the trustees. No tickets for the second or third lotteries to be sold until the buildings are completed. Appointing persons to certify the completion of the buildings. The lotteries may be determined by the state-lotteries. First lottery may be determined by a separate lottery in Guildhall. The second lottery may be determined in like manner. The third lottery may be determined in like manner. Trustees to appoint commissioners and clerks. Appointing new trustees in case of death. Costs of the act, &c. to be paid out of the money raised by sale of tickets. Publick act.

### Cap. 113.

An act for altering and enlarging the powers of an act, made in the forty-third year of his present Majesty, for the further improvement of the port of London, by making docks and other works at Blackwall, for the accommodation of the East-India shipping in the said port.—[July 12, 1806.]

Act 43 Geo. 3. c. 126. recited and extended to this act. Two general meetings of the company of proprietors to be holden yearly, one in January, and

and the other in July. Five directors of the Company may call a general meeting. Company may increase their capital or joint stock by raising one hundred thousand pounds more. Calls may be made in the proportions, and at such times as the proprietors shall direct. No transfer to be made of any smaller sum of the Company's capital stock than fifty pounds. Commercial road act, 44 Geo. 3. c. 37. recited. The East-India Dock Company to subscribe 10,000*l.* to complete the road to the East-India docks. Interest or dividends of money so subscribed to be applied as other monies received for the East-India Dock Company. Additional ground to be purchased. Company not to purchase any buildings, &c. except as mentioned in this act. Bodies politick, &c. empowered to sell. The quays in such of the docks as shall be walled round are to be legal quays. Docks subject to the same regulations as the present legal quays. The boundary wall of the inward dock to be surrounded by a publick way, ten feet wide. When any of the docks, &c. shall be approved of by the lords commissioners of the Treasury, as being ready for the reception of ships and goods, they are to certify such approbation, which is to be published in the Gazette and two other London newspapers, which is to be deemed sufficient notice to all parties interested; and from and after such notice, the duties made payable to the company are to commence, and the quays mentioned in such certificates are to be legal quays; and the clauses in the recited act for compelling East-India vessels to unload in the docks shall take effect and be in force. The gates and doors of such of the said dock premises as shall be inclosed with a wall are to be under the joint locks of the Dock Company and of the revenue officers, and to be locked and opened only in the joint presence of one or more of the Company's officers, and one or more of the revenue officers. The gates and doors of the docks to be opened from November to February at the hour of seven in the morning, and shut at four in the afternoon; and from March to October to be opened at six in the morning, and shut at four in the afternoon. Officers of revenue to attend in the said docks from November to February, from the hour of eight in the morning to three in the afternoon; and from March to October, from seven in the morning to three in the afternoon. No person to remain in the docks while the gates are shut. The hatches of East-India vessels arriving in the river to be locked down. Hatches of ships to be locked and opened in the joint presence of an officer of the East-India Company and a revenue officer. Prize ships laden with the produce of the East Indies or China, to be subject to the same regulations as other ships arriving with East-India produce. No other than East-India ships and vessels to use the docks without the consent of the lords of the Treasury. Caravans to be provided by the East-India Company, and approved by the commissioners of his Majesty's customs. Goods to be conveyed in caravans between the hours of seven in the forenoon, and four in the afternoon. The Treasury empowered to alter the hours of opening and shutting the dock gates, and hours of transacting business. Tea and other goods may be landed and conveyed by the caravans to the warehouses of the East-India Company without being previously weighed. The Treasury may order tea and goods to be weighed at the docks or on the quays. Any machine approved by the Treasury may be used in weighing the same. Outer dock wharfs to be legal quays when approved by the Treasury. East India Dock Company may employ labourers. No holidays to be kept at the docks except Sundays, Christmas-day, Good Friday, and fast or thanksgiving days. No fees to be taken by the Company's officers, or by the revenue officers, for any act done within the dock premises. But not to deprive the revenue officers of their lawful fees on goods exported. Two shillings a ton to be taken by the Company for wharfrage and loading the caravans, Company to receive such rates for conveying goods, &c. as shall be agreed upon. Persons not to be compelled to employ the East-India Dock Company in conveying goods, &c. Rates how to be recovered and applied. Compensation to be made to the owners, &c. of lighters and craft, tackle-house porters, ticket porters, free carmen, and other persons, for loss or damage occasioned by the intended works, and to the

governors of Christ's hospital (if necessary), on account of car-rooms. Commissioners for compensation under the Isle of Dogs Act to be the commissioners for the like purposes under this act. No claims to be made for such compensations; until three years after notice of the docks &c. being fit for use. Claimants may recover compensation-money from persons who have wrongfully received the same. Directors not to be personally answerable for acts legally done by them in the capacity of directors. Directors to pay the costs of the act out of money subscribed. Publick act.

### Cap. 125.

An act for altering and enlarging the term and powers of two acts, made in the forty-second and forty-fourth years of the reign of his present Majesty, for making, maintaining, watching, lighting, and watering several roads to communicate with the West-India docks in the Isle of Dogs, in the county of Middlesex; and also of several acts for repairing the Cannon street road in the said county; and also for making, maintaining, watching, lighting, and watering a new branch to communicate with the East-India docks.—[July 12, 1806.]

Acts 42 Geo. 3. c. 101. and 44 Geo. 3. c. 37. recited. Declaring the said acts to be in force. Giving to trustees the power to deviate from the line of the East-India dock road. Houses and buildings not to be injured. Compensation to the commissioners for paving the streets in the parish of Saint Anne. Costs of this act how to be paid. Publick act. Act to continue twenty-one years.

### Cap. 132.

An act for altering and enlarging the powers of an act made in the thirty-ninth year of his present Majesty, intituled, An act for rendering more commodious, and for better regulating the port of London, so far as the same relates to the compensations to be made by certain commissioners therein named.—[July 21, 1806.]

Acts 39 Geo. 3. c. 69. 39 and 40 Geo. 3. c. 47. 42 Geo. 3. c. 113. 44 Geo. 3. c. 100. and 45 Geo. 3. c. 58. recited. Powers of 39 Geo. 3. c. 69. extended to this act. Additional commissioners for compensation. Appointment of commissioners in room of those who shall die, or decline, or become incapable to act. Meetings on emergencies. Repealing part of the 39 Geo. 3. c. 69. in respect to ascertaining the amount of compensation by juries, and fines for non-attendance. When parties refuse, or are unable to agree for compensation, juries for ascertaining the same may be impannelled. If compensation-money awarded be less by one eighth part than the money offered by the commissioners, the claimants to pay costs. Fines may be imposed for non-attendance. Points of law may be reserved for the consideration of the court of King's Bench, and upon certificate of the justice presiding at the hearing, application may be made to the court of King's Bench for a new trial. Directing proceedings when new trial ordered before the justice. When new trial ordered before the judges of the court of King's Bench. No evidence to be given before the jury of any claim not specified in the memorial. For consolidating claims. Authorising memorials of joint claims to be entered previous to the twenty-third of August, 1806. Memorials of claims for diminution in value of tenements and hereditaments, and other property, occasioned by the operation of more than one of the said acts, to be entered jointly before the expiration of the time limited for entering memorials under the 39 and 40 Geo. 3. Empowering the commissioners (upon satisfactory cause being shewn to them) to allow additional or supplementary memorials to be entered. Time limited for entering memorials of claims by 39 Geo. 3. c. 69. not to be extended. No claims to be made for compensations in respect of the West-India export-dock, until three years after notice of the same being ready for use, but such claims



claims must be made within the following year. Compensation-money to be paid within six calendar months after the same shall be agreed for or awarded. Indemnity of commissioners. Costs of obtaining the act to be paid by commissioners for compensations. Publick act.

### Cap. 144.

An act for establishing and well governing the charitable institution, commonly called The Philanthropic Society, formed for the protection of poor children, the offspring of convicted felons, and for the reformation of children who have themselves been engaged in criminal practices; and for incorporating the subscribers thereto; and for the better empowering and enabling them to carry on their charitable and useful designs.—[July 22, 1806.]

Members of this society incorporated by the name and stile of "The President, Vice-Presidents, Treasurer, and Members of the Philanthropic Society." Power to bind apprentices. Power to bind apprentices to persons employed on the premises. A president, vice-presidents, treasurer, committee, visitors, and auditors. Six new committee-men to be elected yearly. General court and their powers. Persons in whose names monies, &c. are invested, to transfer and assign the same to the corporation. Treasurer to lay out and invest money of the corporation. Dividends, &c. to be applied for the purposes of this act. Questions to be decided by vote. General court to appoint physician, surgeon, or apothecary. Committee to appoint a chaplain. No chaplain to officiate unless duly licensed by the bishop of the diocese. Notice to be given to the rector of the parish of application to the bishop of the diocese to license the chaplain. Such notice to be left at the rector's house. Licence may be revoked by the bishop. Treasurer to account. Apprentices within the premises not to gain a settlement thereby. Appeal. Form of conviction. Distress not to be unlawful for want of form. Proceedings not to be quashed for want of form. Limitation of actions. General issue. Publick act.





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