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A COMPLETE
SYSTEM
OF THE
Revenue of IRELAND,
In its several BRANCHES of
IMPORT, EXPORT, and Inland DUTIES.

CONTAINING,

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| <p>I. An Abridgment of all the <i>English and Irish</i> Statutes now in Force relating to the REVENUE of IRELAND, alphabetically digested under proper Heads, with reference to the Acts at large.</p> <p>II. The former and additional Book of Rates Inwards and Outwards, with the NEAT DUTIES payable on each Species of Goods therein mentioned, and the NEAT REPAYMENT on Exportation of Foreign Goods in Time, affixed to each Denomination; all Discounts deducted.</p> | <p>III. A distinct View of the Duties which compose the Body of the REVENUE of IRELAND, according to their several Denominations; wherein the Nature and Extent of each is fully explain'd: With the Method of computing and collecting the same.</p> <p>IV. The Method of making Entries Inwards and Outwards: Of granting and obtaining Præmiums, Debentures, &c. The usual Tares and Allowances, with Tables of Fees, and other useful Tables: Directions to Masters of Ships, &c.</p> |
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Calculated for the Use of all Officers, Merchants, Masters of Ships, and others concerned in the REVENUE OF TRADE of IRELAND.

By THOMAS BACON, of the CUSTOM-HOUSE, DUBLIN.

Ordered to be Published by the Chief COMMISSIONERS and GOVERNORS of His Majesty's Revenue of IRELAND.

DUBLIN:

Printed and Sold by GEORGE GRIERSON, Printer to the King's Most Excellent Majesty, at the King's Arms and Two Bibles in Essex-Street, M, DCC, XLIV.

To the HONOURABLE
EDWARD THOMPSON, Esq;
ROBERT HERBERT, Esq;
GILES EARLE, Esq;
EDWARD RIGGS, Esq;

The RIGHT HONOURABLE
Lord Viscount *GALLWAY*:
HENRY BOYLE, Esq;

And the HONOURABLE
SAMUEL GREY, Esq;

Chief COMMISSIONERS and GOVERNORS
of His Majesty's Revenue of *IRELAND*.

THIS TREATISE, which, THEIR HONOURS,
from their Zeal for the Service of the Revenue,
and the Use of the Publick, have been pleas'd to
encourage, is, with the utmost Respect and Acknow-
ledgment, most humbly dedicated by

THEIR HONOURS
Most Faithful, and
Most Obedient,
Humble Servant,

THOMAS BACON.

THE
P R E F A C E
 TO THE
R E A D E R.

THE Knowledge of the Revenue has been hitherto so much confin'd for Want of full and proper Instructions, and the Way to it so difficult and intricate by Means of the numerous Laws relating to the same Subject which have a Dependence upon each other, that many, whose Interest was in some Measure inseparable from it, have been entirely discourag'd from the Pursuit of it, and few have been able to attain it otherwise than by a laborious Application and long Experience. The Books of Rates, formerly published, contain Collections of the Acts at large which were in Force at the respective Times they were printed; but, excepting a few imperfect Tables at the End of Mr. Young's and Mr. Edgar's, afford the Reader no Instructions for calculating his Majesty's Duties,

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no Explanation of difficult Passages, nor any Account of Deviations in Practice from the Letter of the Law, though daily used through the whole Kingdom.

The favourable Reception which Mr. *Edgar's* and Mr. *Crouch's* Views of the *British* Customs have met with in the World, gives Room to hope, that a Work of the like Nature, calculated for the Use of this Kingdom, will be equally acceptable to all Persons concern'd in the Revenue or Trade of *Ireland*. Their Treatises are, indeed, confin'd to the Customs alone; but this likewise takes in the several Inland Duties now payable to the Crown, so as to make it A COMPLETE SYSTEM OF THE REVENUE OF *IRELAND*.

The honest Merchant is so useful a Member of the Common-wealth, that he ought to enjoy his Rights in their largest Extent. But in order to this, it is necessary that he be acquainted with them; they often depend upon Circumstances unknown to any but himself, and his Want of Knowledge is many Times attended with the Loss of his just Advantages. The Design therefore of the following Work is to set both the Theory and Practice of the Revenue in a clearer Light than has hitherto been attempted; to place the legal Benefits of the fair Trader, the Forfeitures and Penalties incurr'd by the fraudulent Dealer, and the Officer's Duty in regard to both, in the strongest View.

An Abridgment of the Revenue-Laws, alphabetically distributed under general Heads, with numeral References, in the Manner of *Lee's* and *Robins's* Abridgments, seems properest for this Purpose, being easiest to the Apprehension, and least burthensome to the Memory. In Collections of Acts at large an exact Chronological Order must

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must be observ'd: But as it is not necessary in this Method, it hath the additional Advantage of placing in one View the several Explanations, Alterations, Additions, and Amendments which the Legislature have thought requisite in any Branch of Business, and indulges a Liberty of ranging the several Clauses in such Order as may best contribute to render them the most intelligible, and according to the natural Dependence they have one upon another. The Book is likewise by this Means contain'd within proper Bounds, and prevented from swelling up to an immoderate Bulk, which must also exceedingly enhance the Price, and put it out of the Reach of many Persons Abilities, who now may purchase all the useful Part of this Knowledge at a small Expence.

The great Use of the Net Duties and Repayments, which are affixed to every Denomination of Goods mentioned in the old and new Books of Rates, is so obvious, that it need not here be insisted on: I shall only say that the Undertaking is entirely new, and the first of the Kind that ever was attempted in *Ireland*. The Calculations have been carefully examined, and (excepting a few Errors of the Press, which are noted among the *Errata*) are exactly true.

The distinct View of the Duties which compose the Body of the Revenue is also entirely new. In it are described the Nature and Extent of each particular Duty, with the several Methods of computing and collecting them according to Law; the many seeming Difficulties in this Branch of Business are here explained; and the whole laid down in such a Manner as to be perfectly intelligible, in a short Time, to any Man of common Capacity, who knows any Thing of Arithmetick.

The Instructions for making Entries, for granting and obtaining Præmiums, Debentures, &c. are likewise new, and are illustrated with such Variety of Examples and Forms in all Cases, that, it may reasonably be presum'd, no Person concern'd can possibly be at Loss how to proceed in any Business of that Nature. The several Tables are either intirely new, or put into a more useful Form than they have hitherto appear'd in; and wherever any material Difference between the Letter of the Law and the Practice hath occur'd, it is carefully noted, and the Reason of it explained.

The Appendix consists of Forms of Informations, judicial Proceedings, &c. on the Act of Excise, with Tables of the Contents of Cylinders in Gallons, &c. which I have reprinted from Mr. *Edgar* and Mr. *Young*, for the Benefit of all Persons concern'd in the Excise.

It is undeniably true, that the Knowledge of the Revenue cannot be too much cultivated. An ignorant Trader must needs give the Officer a great deal of Trouble, whereas, on the contrary, the skilful Merchant carries on Business with Pleasure to himself, and Ease to the Officer. Disputes of all Kinds arise from Mistakes on one Side or the other, and it may reasonably be supposed, that were each Party acquainted with their legal Rights, they wou'd concur in Opinion, and transact their joint Affairs with a perfect Harmony.

This Ignorance among Traders is frequently attended with another pernicious Consequence, that of Running. They imagine all Duties to be high because some are so, and are often at more Expence in bringing their Goods on Shore, supposing they escape the Vigilance of the Officers, than three Times the Amount of the Charges at the Custom-House. This is a Truth too notori-

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ous to be insisted on, the daily Instances of it furnishing us with Evidence beyond Contradiction.

This fatal Practice so common in some Parts of this Kingdom, undoubtedly deserves the most serious Consideration, and calls loudly on every honest Man to contribute his Mite towards a Reformation. It is, indeed, true, that Arguments and Persuasion are ineffectual where the Ears are stopp'd up with Prejudice and Avarice, where private Gains are preferr'd to the Publick Weal, and Interest out-weighs both Honour and Conscience. Yet it may be hop'd that all who have fallen into that Way of Dealing are not quite so harden'd, as to become irreclaimable. To those therefore, and to such as may hereafter unadvisedly be tempted into a Method of Trade so destructive to the common Rights of Mankind, I beg leave to address a few Lines, being assured of the hearty Concurrence of all true Patriots and well-designing Men.

I shall not insist upon the Rights of the Crown, or the Power of the Legislature, in levying Taxes, but shall confine my self to a few moral Considerations, which ought to weigh with every Man who expects to thrive by Trade; and shall first lay down as an Axiom, or Self-evident Truth, that *an Equality in Trade is the only Means of making it beneficial to a Nation.* Advantages in Stock, a better Kind of Education, or a superior Activity may, indeed, occasion Inequalities in Trade, but these are the Rewards of Industry, and may be attained by every Man who will make Use of the same Means. Now nothing is more destructive of this necessary Equality than the Practice of Running: A fair Trader, who pays all his legal Dues, cannot be supposed to import his Goods so cheap as a
Man

Man who pays none; hence arises an Inequality in Trade, which no Diligence, no Application can retrieve, and hence proceed those melancholy Complaints of Losses and Disappointments which sometimes end in the Ruin of honest Men, and and frequently occasion their withdrawing themselves from Business, to the manifest Prejudice of the whole Nation. I will not deny that Runners are very active and diligent, but a Robber is equally industrious in his Way, and, indeed, seems to be a more harmless Person: His Injuries can extend to a few Persons or Families at most; but Running affects a whole Community, and scatters Mischief through all Parts of the Kingdom.

That the heaviest Taxes are imposed on such Commodities alone as tend to Luxury, or the Prejudice of our native Manufactures will appear from the following Sheets. This is a shining Instance of the Wisdom of our Legislature, and ought to be imitated by every good Subject in their Discouragement of such Importations. But these are the Goods which Runners altogether deal in; these are the very Foundations, the main Pillars that support their being. This one Circumstance ought to place them in an odious Light to every Well-wisher of his Country, especially when the miserable State of our Poor is considered, many of whom are actually perishing for Want of Employment, and must so continue while foreign Luxuries are daily imported to the manifest Neglect of our own Manufactures.

That the Penal Laws, for the better Security of the Revenue, are very numerous, that the Severities imposed by them are great, and that the Letter of the Excise Laws, which in some Measure affect all our Importations, can scarcely be executed without Inconvenience, is readily granted: But these Penalties, these Severities, these Inconveniencies,

Inconveniencies, do all owe their Rise to the notorious Frauds which have, from Time to Time, been committed. When Means are invented by Offenders to elude the Laws in being, other Methods must be used, and Penalties imposed according to the Nature of the present Practice. It is not improbable that innocent People have sometimes suffered: But if such Things have ever happened, the Blame lies still on the Persons whose Conduct made those Laws necessary, and they are not only criminal themselves, but incur the additional Guilt of being accessory to the Ruin of honest Men.

The laying on of a Tax is certainly an unpleasing Work, and, I dare say, has seldom been done without absolute Necessity; but it is the Delight, the Joy of a Runner, who knows the Advance of a Tax to be the Advance of his own iniquitous Gain. Every considerate Person must needs be of Opinion, that all Taxes imposed by the Legislature, are, and have been, levied on the Subject. It cannot be supposed that a clandestine Importer would run the Risk of such Losses and Penalties as would attend a Discovery of his Practice, in order to sell at a moderate Profit. His Advantage must out-balance his Hazards, otherwise he would never repeat the Experiment; so that the Consumer pays not only the Value of the Goods, but likewise the additional Amount of whatever Taxes have been imposed by Law. A Buyer who applies to a Runner will experience this Truth; for he will not only pay as much as he would to a fair Trader, but, perhaps, bear the Heaviness of the Taxes alledged as a Reason for the Amount of the Price. There are many other obvious Considerations to convince us that a Runner cannot sell cheaper than an honest Dealer; such as the large Freight
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he pays, the numerous Assistants requisite to guard his Goods from the Shore to his Ware-house or other Place of Concealment, each of which must be amply rewarded for Fear of a Discovery, and the Necessity he is under of keeping up his Price to prevent Suspicions. Hence it may appear, that the fraudulent Dealer is not only the first to raise an Outcry against the Weight of Taxes, but at the same Time extorts them with the heaviest Hand. Since therefore the Buyer must be taxed, is it not more advantageous to pay his Money towards the Support of a lawful Government, who are obliged in return to protect his Life, Possessions, and Liberty, than into the Pocket of a fraudulent Dealer, in order to be divided between him and his Assistants, who are generally no better than sturdy Rogues, idle Vagabonds, and the basest of Mankind. This is a notorious Truth, and fully demonstrated by a late Instance, where several of the Persons usually employed between the Boat and the House, have been executed for the most shocking Villanies, others transported, and most of them outlaw'd for various Crimes.

A Runner, by withdrawing his lawful Contribution, cuts off so much from the Maintainance of Trade and Liberty, and encreases the Necessities of the Government, who can no otherwise supply the Deficiencies of an old Tax than by imposing a new one: Hence arise the Clamours of a burthen'd People, Discontents at Home, and Dishonour abroad. The Effects are too melancholy to be enlarged on; nor can any Thing but an Equality in Trade administer a Cure. Let the Runner himself consider, that he lies expos'd to the Resentment or Caprice of every Fellow he employs. Let him compare his continual Hazards and daily Fears of a Discovery, with his Expectation

of Gain; and if his Avarice do not outweigh all other Considerations, the Ballance must needs incline to the honest Side. Let him on the other Hand take a serious and unprejudic'd View of the Happiness of a fair Trader; let him consider him in the Midst of his Goods, which he can expose to Sale in the most open advantageous Manner, as being under the Protection of the Government; let him consider his Nights undisturb'd with the Fatigues of Watching, or the Inquietudes of a troubled Conscience; let him above all consider him as an honest useful Member of the Common-wealth, and surely he will envy his State, and endeavour to imitate him. These few obvious Reflections, extracted from an Infinity of others, may suffice to convince any Person who will give himself the Trouble to read or consider them with Attention; and if I have the good Fortune either to prevent or reclaim one Delinquent, the Endeavour of my whole Life will be amply rewarded. I shall dismiss this Subject with an Observation particularly applicable to the present State of this Kingdom. That the Hazards of Runners are so great as to admit of little or no Trust from their Correspondents. That the Goods they deal in are chiefly imported from the *Isle of Man*, which not being in a Condition to consume any proportionate Quantity of our native Commodities must needs occasion a continual Drain of our Specie, as it is evident they cannot be paid for in any other Manner. The Want of Specie is so general and just a Complaint, that no Attempts shou'd be omitted to retain it in a Country, where the Wants of the Poor and the Support of our Manufactures so pressingly require it.

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I cannot conclude without returning my unfeigned Thanks to my Subscribers in general; But in particular to the GENTLEMEN of the DUBLIN-SOCIETY, who were pleas'd to subscribe for One Hundred Copies. This, amongst an Infinity of others, is a pregnant Instance of their hearty Regards to the Publick Welfare, wherein the bare Attempt of doing Good has met with their Approbation and Encouragement. I can only imitate them in the Sincerity of my Wishes, that this, and every other Undertaking for the Advantage of Trade, may prove as extensive in their Use as my Desires to be serviceable.

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ABRIDGMENT

OF ALL THE

ENGLISH and *IRISH*

STATUTES

Now in Force, or Use, relating to the REVENUE of *IRELAND*, continued to the End of the last Session Here and in *Great-Britain*, in the 9th Year of his present Majesty King *George II.*

Alphabetically digested under proper Heads, with Reference to the ACTS at large.



D U B L I N :

Printed in the Year MDCCXXXVII.

0211

ABBREVIATIONS.

A. C. Act of Customs.

A. E. Act of Excise.

A. N. Act of Navigation.

Per tot. Per totum.

B. *British*, or the Mark for an *English* Act of Parliament.—Where no Mark is affixed, the Acts are *Irish*.

ADVERTISEMENT.

For the better understanding the Method and Use of the following Abridgment.

NOTE.

I. THAT the several Laws relating to the Revenue of *Ireland* are Alphabetically distributed under general Heads, distinguished by *Roman* Capitals.

II. That the several Paragraphs are numbered, and the References as full as possible, that all Laws relating to any particular Case may be the easier discovered, Thus *Bills at View*, with Reference to *Entries*, 7. Where the Law relating thereto is set down. *Brewers*, with Reference to *Ale-House Keepers*, 5. *Distress*, 3. *Fairs*, 1. *Gaugers*, 1. 2. Where some farther particulars relating to *Brewers* may be found.

III. That the References to the Acts at large are printed in an *Italick* Character at the End of each Paragraph.

B

IV. That

Advertisement, &c.

IV. That for better distinguishing between the *Custom* and *Excise* Laws, The Act of *Tonnage* and *Poundage*, 14. & 15. *Car.* 2. *Cap.* 9. commonly called the Act of *Customs*, is mark'd *A. C.* The Act of *Excise* 14. & 15. *Car.* 2. *Cap.* 8. is mark'd *A. E.* Also the *English* Act for encouraging and increasing *Shipping* and *Navigation*, 12. *Car.* 2. *Cap.* 18. is mark'd *A. N.*

V. That where two or more subsequent Articles are taken from the same Act, they are all but the first mark'd with an *Ibid*, and the *Section* is particularly noted, if not the same with the preceding Article.

VI. That where any Act of Parliament has been altered by some subsequent Act, such Alteration is carefully remarked, either by a Note at the Bottom of the Page, or by Reference to some other Article by which it is altered. Where any Revenue Law sought for is not to be found in this Abridgment, such Law has been either totally repealed or altered so as to be of no force or use.

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ABRIDGMENT

Of the several

English and *Irish* STATUTES,
now in Force, relating to the RE-
VENUE of *IRELAND*;

Alphabetically digested under proper Heads,
with Reference to the ACTS at large.

A

ABATEMENT.

1. **A**BATEMENT — *Custom* — Goods damaged by salt Water, or otherwise, shall be viewed by two indifferent Merchants experienced in the Value of such Goods, (to be chosen by the Commissioners in the Port of *Dublin*, and the principal Officers of the Custom-house in all other Ports, or any two of them whereof the Collector always to be one) who shall certify and declare on Oath, first administered by the said Commissioners or Officers, what Damage such Goods have received, and are lessened in their true Value: According to which Damage, in relation to the Rates set on them in the Book of Rates, a proportional Abatement is to be made unto the Merchant or Owner out of the Custom. *A. C. Rule 11.* Abatement in Custom how to be made for damaged Goods.
2. — *Excise* — The Commissioners of Excise, their Sub-Commissioners, and Collectors of Ports respectively are to appoint sworn Officers for the viewing of all perishable Commodities, and upon Report made by them, shall give such Allowance. How to be made in Excise and additional Duties.

B 2

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ALE-HOUSE-KEEPERS.

ance upon landing, and before housing the Goods, as they in their Judgment shall think fit, not exceeding the Allowance given for the same Cause in Custom, according to which they are at all Times to govern themselves. A. E. § 31.

Vid. Tobacco 3. Wines 10, 11, 12, 13.

ABETTORS } Vid. Boatmen, 2, 3. Brewers, 3. Harbourers,
ACCESSARIES } 1. Informers, 2. Isle of Man, 2. Mariners, 2,
3. Plantations, 16. Rescue, 2. Wooll, 12, 28.

1 ALE, vid. Beer.

Ale-house-keepers to be licensed.

ALE-HOUSE-KEEPERS — shall not sell any Ale or Beer without Licence, on Forfeiture of 5 l. for every such Offence.

14 & 15 Car. II. cap. 18. § 1.

To have signs.

2—Shall have some Sign, Bush, or Stake at their Door, to give Notice to Strangers or Travellers where they may receive Entertainment for their reasonable Money. Ibid. § 5.

To brew their own Drink wholly, or take it wholly from a common Brewer.

3—Vintners, Victuallers, Inn-keepers, Ale-house-keepers, or other Persons selling Beer or Ale by Retail, shall either wholly brew the same, or take it wholly from some common Brewer. Such as brew part themselves, and take other part from a common Brewer, shall pay Excise for the whole as if brewed by themselves, or shall forfeit the Beer and Ale so taken from a common Brewer, or the Value shall be levied by distress. A. E. § 42.

To give bond for their due Entry and Payment of Excise.

4—Vintners, &c. Brewing or distilling their own Beer, Ale, Aquavitæ, or strong Waters, shall (before they be permitted to brew or distil) enter into Bond with sufficient Sureties, in such Sum as the Commissioners or Sub Commissioners of Excise shall judge reasonable, for the due entering and paying (Weekly if they live not above three Miles from the Excise Office, or else every fourteen Days in Case they live farther off) the Excise of all their Liquors. Such Persons brewing or distilling without giving Bond as aforesaid, shall on due Proof before the Commissioners, &c. respectively, forfeit 20 s. for every such Offence, and for a second Offence shall forfeit 40 s. to be levied by Distress, and for the third Offence shall not only forfeit three Pounds to be levied by Distress, but may be committed to the Common Goal, 'till Bond with good Security be given in the penal Sum of 20 l. Sterl. that such Person shall not any more, or at any Time afterwards brew, make, distil and vend by Retail or otherwise, any Beer, Ale, Aquavitæ, or strong Waters. Ibid. § 36.

Penalty for Brewing or Distilling without giving Bond.

Refusing entrance, &c. to Gaugers, concealing Liquors, or making use of private Tuns, &c.

5—Vintners, &c. refusing or denying any Gauger to enter into their Houses, or any place belonging to them, and to gauge or take Account of their Vessels, or their Beer, Ale, Aquavitæ, or strong Waters: Or granting admittance, shall conceal any Part of their Liquors, or shall make use of any private Tun or other Vessel for brewing or distilling, without acquaint-

ALE-HOUSE-KEEPERS. ALIENS.

acquainting the Gauger therewith; shall for every private The Pe- Vessel so made use of forfeit 5 l. and for denying Entrance and nalty.

Liberty of Gauge, or concealing any Liquor, shall be presently forbidden by such Gauger to deliver or retail any more Beer, Ale, Aquavitæ, or strong Waters; which if nevertheless done, shall, besides double the Value of all such Liquor delivered or retailed; forfeit more five Pounds to be levied by distress — Common Brewers or Distillers offend- Penalty on ing herein, forfeit for every Concealment or private Tun, Brewers or Distillers. &c. 20 Pounds, and for denying Entrance and Liberty of Gauge, 50 Pounds over and above double the Value of the Liquor delivered or sold after being forbidden by the Officer. Ibid. § 38.

6—If any such Vintner, &c. shall think fit to compound for the Excise of all the Liquors which they shall Brew, Distil, or Compound- Retail in their Houses, the Commissioners or Sub-Commission- ers respectively have power to agree for any Time not ex- ceding 12 Months, at such Rates (not being less than the Excise of such Vintner, &c. amounted to at any Time for 12 Months before-going) to be paid Monthly, as the said To pay Commissioners, &c. shall judge reasonable in regard to the Monthly. Quantity of Liquors likely to be made or sold by such Vint- ner, &c. in their own Houses respectively and not elsewhere. And upon Composition made, such Compounder shall enter into Bond with able Sureties, to perform and pay according To give to such Composition, and shall then be discharged from mak- Bond. ing Entries, or having Gauge taken of their Liquors, and from all Penalties, &c. in relation thereto, during the Term of their Composition. Ibid. § 39.

7—Such Compounders shall not vend or dispose of any of their Selling by Beer or Ale to any other House-keeper, Victualler or other the Barrel, Person by the Barrel, half-Barrel, Kilderkin, Firkin or Gallon, &c. for their private Consumption, or otherwise to be by them retailed, on pain that the Buyer or Receiver shall pay double the Excise of all such Beer or Ale, and in default of such The Penal- Payment, both the Seller and the Buyer shall forfeit forty y. Shillings a Piece to be levied by Distress. Ibid. § 41.

Vid. Brewers, 3, 4, 7. Fairs, 1. Gaugers, 1. Licences, 1, to 14.

1. ALIENS or Merchants Strangers, shall bestow the Money they Aliens no: receive for the Merchandizes they Import, on other Merchan- to export dizes of this Realm on forfeiture thereof, their reasonable Cofts Money. excepted. 4. Hen. IV. cap. 15. B.

2—The Kings Customers and Comptrollers shall take sufficient Customer Security for all Merchandizes imported by Aliens, that the &c. to tal Money taken for them shall be employed on the Commodi- Security. ties of the Realm. 5. Hen. IV. cap. 9. B.

ALIENS. APPEALS.

3—Every Merchant Stranger shall duly employ all the Money by him received, on the Merchandizes or other Commodities of this Realm, or else without Fraud put the same in due payment within this Realm, to be proved by such Alien before his Departure by writing from the Merchant, &c. to whom paid, or such other Proof as shall be thought reasonable to the Customer, Comptroller or head Officer of the Place where so employed; on forfeiture of all his Goods found within this Realm half to the King, and half to the Prosecutor, and to have Imprisonment of a Year, saving to every such Merchant his reasonable Costs. This Law to be perpetual, and Customers and Comptrollers to take sufficient Security of Merchants Strangers, to employ or pay their Money as aforesaid. 17. E. 4. cap. 1. B. & 3. Hen. VII. cap. 8. B.

4—*Frenchmen, Spaniards, Britons, Portugals* and other sundry Nations shall pay for every Pound of Silver that they carry out of *Ireland*, 40 Pence of Custom to the King's Customer for the King's use. Any Man concealing said Custom, shall pay for every Penny 20 Shillings to said Customer for the King's use. 35. Hen. VI. cap. 1.

5—Aliens shall pay two Shillings for the Value of every twenty Shillings of native Commodities of *Ireland* exported, according to the Value set thereon in the Book of Rates. A. C. §. 3.

6—The Government and Privy Council may, if they think fit, appoint one Port in each Province of *Ireland*, to which all Merchants Strangers sending their Goods may, on Payment of a reasonable Composition, in lieu of all Customs, &c. due by this Act, land and lay up the same in Warehouse provided for that Purpose by the Customer, Collector and Searcher of those Ports, under whose joint Custody they shall be kept 'till Shipp'd out again, without any Payment more than a reasonable Rate for Warehouse room. But if such Goods be disposed of in the Kingdom, such Merchants shall before receiving the Goods, pay the Collector as much as with the Composition Money will compleat the whole Subsidies, together with Interest at 10 per Cent for the Time of Forbearance. *Ibid. Rule 13.*

Penalty.

Aliens Duty on Silver exported.

Aliens Custom outwards.

Four Free-ports to be appointed.

N. B. *The Excise Laws make no Difference between Natives and Aliens, so that the Duties of Excise are in both Cases the same.*

Vid. Denizens, 1. Fish, 1. Goods, 13. 27. Oils, 2. Ships, 2. 3, 4. Wine, 1. Wool, 5.

ALLOWANCE, *Vid. Abatement, 1. 2. Brewers, 5, Goods, 14. Wines 8. 11.*

Appeals may be made from the Judgment of the Commissioners.

1 APPEALS — Any Merchant, Trader, Dealer, or other Person in Case of any Controversy or Difficulty between him and the Commissioners, Sub-Commissioners, Collectors, or other

APPEALS.

other Officers, or who shall judge himself injured by any of their Proceedings, may make his Appeal to the Lord Lieutenant, or other chief Governor and Privy-Council, or such Commissioners as are appointed by Commission under the Great Seal, who shall take the Oath following before the Lord Chief Baron, *viz.*

Commissioners for Appeals how to be appointed.

“ YOU shall be True and Faithful in the Place of Commissioner for Appeals; You shall in all things execute the same Impartially, without any Respect, Favour, Reward, or Affection to any Person whatsoever.

Their Oath.

So help you G O D,

A. E. § 65. & 66.

- 2—Such Appeals to be made within two Calender Months after Judgment of the Commissioners, &c. or else shall not be received. 12. Geo. I. cap. 1. §. 7. Time limited for appealing.
- 3—Commissioners for Appeals or the major Part of them are empowered to receive Appeals made from said Commissioners, &c. to fend for Parties and Witneses, and all Papers belonging to any Cafe brought before them, and to examine on Oath, and hear and determine all such Appeals, and to confirm or reverse all Judgments given by said Commissioners, &c. against any Person, and by Warrant under their or the major Part of their Hands to discharge any Person committed to Prison by said Commissioners, &c. and to mitigate all Fines, Penalties and forfeitures imposed by them, according to Equity and good Conscience, *A. E. §. 66.* The Power of the Commissioners for Appeals.
- 4—In mitigating such Fines, &c. Care to be had, that the Informer or Prosecutor be duly encouraged, according to the Nature and Quality of the Fraud used and discovered. *Ibid. §. 67.* Informer to be encouraged.
- 5—No Judgment or Sentence shall be reversed for any Informality, Imperfection, or Defect in Form, either in the Informations, Proceedings or Judgment brought before, or given by the Commissioners or Sub-Commissioners respectively. 1. Geo. II. cap. 6. § 2. No Judgment to be reversed for any Defect in Form.

Vid. Distress, 1. Goods, 22.

APPRAISEMENTS, *vid. Distress, 3. Seizures, 5.*

AQUA VITÆ, *vid. Ale-House Keepers, 4. 5. 6. Goods, 3. Strong Waters, 1. 2. Wines, 1.*

ARMS and AMMUNITION imported, to pay no Excise *A. E. §. 7.*

ASSIZES, *vid. Fairs, 1.*

ATTENDANCE, *vid. Excise Office, 1. Officers, 11. 12. Land-Carriages, 4.*

AUDITOR GENERAL, *vid. Collectors of Ports, 1.*

B.

BALLAST-MONEY.

- Ships not to be cleared out, &c. till the Ballast Money be paid. 1 — **B**ALLAST-MONEY — Officers of the Customs in *Dublin*, shall not clear out or permit any Ship to sail out of said Port, till a Discharge be brought from the Ballast-Master testifying the Receipt of the Ballast Money, &c. in Case she took in any Ballast, which Discharge shall be granted without Reward or Delay. In Case of Refusal or Delay, the Ballast Master to forfeit 40 Shillings to the Master of the Ship for every such Refusal or Delay, to be recovered in a summary Way before the Lord Mayor by Warrant and Distress. 6. *Annæ*, cap. 19. §. 11.
- Penalty on the Ballast-Master neglecting. 2 — In Case the Governors of the Ballast Office, or their Servants shall neglect or refuse to take off, or bring in Ballast at the appointed Times to any Ship within the Barr: The Master of such Ship may (after Notice of such Neglect given to the Lord Mayor) employ any other Lighter or Gabbard for doing thereof. And upon Oath thereof made before the Commissioners of the Customs, such Master shall have his Discharge and Clearings as if he had produced his Certificate from the Ballast Master. *Ibid.* §. 20.
- On neglect of the Ballast Office how to proceed. 3 — No Ship above 30 Tons, shall be permitted by the Officers at the Custom House *Dublin*, to sail Coast-ways, till the Commander brings a Discharge from the Ballast Master or his Deputy, testifying that such Ship cleared her Ballast Money, &c. 6. *Geo. I. cap. 15.*
- No Coaster above 30 Tons to be cleared without a Discharge from the Ballast-Office. 4 — A Ballast Office to be erected in *Cork, Galkway, Sligoe, Drogheda, and Belfast*, under the same Regulations as to Officers of the Revenue with that of *Dublin* in Art. 1, 2, 3. — 3. *Geo. II. cap. 21.*

BARK. *vid. Iron, 1.*
 BARTER. *Vid. Excise, 10.*
 BEAVER SKINS, *vid. Plantations. 12.*

- Age for killing Beef. 1. BEEF salted, packed, or barrelled, that at the Time of killing was not of the Age of five Years, being knowingly Shipp'd or conveyed in or to any Vessel with Intent of Transportation, shall be forfeited or the Value, one Moiety to her Majesty, her Heirs, &c. and the other to him or them that will sue for the same in any Court of Record in *Dublin*, by Action of Debt, &c. 2. *Annæ cap. 15. §. 8.*
- Contents of a Barrel of Beef. 2 — Every Barrel of Beef salted and packed up for Transportation, shall contain two Hundred Weight of neat Beef, at least at 112 Pounds to the Hundred. Every such Barrel which shall not

BEER. BILLS of STORE.

- not contain 200 Weight of neat Beef as aforesaid, in whose Hands soever found, shall be forfeited and recovered as aforesaid. *Ibid.* §. 9.
1. BEER or ALE — of above 6 Shillings the Barrel brewed with- Excise on Ale how to be charged. in this Realm by the common Brewer or in his Vessels, or by any other Person or Persons who shall tap, or sell out Beer or Ale publicly or privately, for every 32 Gallons thereof to be paid by said Brewer or such other Person respectively, two Shillings and six Pence; and so proportionably for a greater or lesser Quantity. *A. E. §. 1.*
- 2 — Ditto an additional Duty of two Shillings to be paid in like Additional Duty. manner. 1. *Geo. II. cap. 4.*
- 3 — For every 32 Gallons of six Shilling Beer or Ale, or under that Price to be paid as before, 6 *d.* *A. E. §. 1.* Excise on small Beer.
- 4 — Ditto an additional Duty of 4 *d.* to be paid in like manner, Additional Duty. 1. *Geo. II. cap. 4.*
- 5 — May be Shipp'd off as Merchandize within any of the usual and allowed Ports, and at the common Keys, and within the usual Hours of Excise into Foreign Parts in presence of the Gauger or other sworn Officer, who shall attend for that Purpose on Notice given at the Excise Office, and shall certify the Quantity Shipp'd off to the Commissioners or Officers of Excise where the Entry thereof shall be made, who are hereby required to make Allowance or repay the Excise of the Beer or Ale so exported, to the Person or Persons exporting the same, within one Month after such Exportation. 6. *Annæ, cap. 1. §. 4.* Draw back on Beer or Ale exported.
- 6 — Any Merchant, Master of any Ship, or other Person that shall cause or suffer any such Liquors to be fraudulently landed or unshipped, or put into any other Vessel within this Kingdom shall forfeit the same, and 50 Pounds *sterl.* for every Cask so unshipped or landed, to be recovered in any Court of Record in *Ireland*, one Moiety to the Crown, the other to the Informer. *Ibid.* §. 5. Relanding or unshipping such Liquors. The Penalty.
- 7 — Her Majesty's Commissioners and Officers of the Customs, are to charge every Master in his Victualing Bill, with so much Beer or Ale and no more, as such Number of Men use Excise to be charged for Beer or Ale allowed in Victualing Bills. to spend in such Voyages; the Excise whereof to be recovered according to the Laws and Rules already established. *Ibid.* §. *Ibid.*
- Vid. Ale-House Keepers, per Tot. Brewers per Tot. Fairs, 1. Licences, 1. to 14.*
1. BILLS of STORE — All Goods to be allowed for Store, victualling Portage, or Provision inwards or outwards, shall be valued according to the Book of Rates, although the same neither doth, nor shall pay any Custom, and shall be entred in Books distinctly and apart by themselves. *A. C. Rule 22.* Bills, how to be made out.

Vid. Beer or Ale, 7. BILLS

BOATS.

BOATMEN.

Boats, &c. not exceeding 25 Tons out of which Goods are landed before Entry are forfeited.

Under 20 Tons from the Isle of Man with Tobacco, &c. forfeited and the Goods

Goods landed or attempted to be landed out of any Gabbard, &c. without a Note from the Officer or at unlawful Times, &c. forfeited and the Gabbard, &c.

BILLS at View. *vid. Entries, 7.*
BOARDS, *vid. Goods, 3. Wines, 1.*

1. BOATS—And Vessels not exceeding the Burthen of 25 Tons, (not being in Leak or Wrack) out of which any Exciseable Goods shall be unhipp'd or landed before Invoice of such Boats or Vessels and Entry of the Goods, or at unlawful Hours, or without the Knowledge or Consent of the proper Officers who shou'd have attended the landing of such Goods, shall be forfeited, together with their Tackle and Furniture, to be recovered according to the Act of Excise with like Remedy of Appeal. 9. *Geo. II. cap. 6. §. ult.*

2 — Any Boat, Ship, or Vessel under 20 Tons from the *Isle of Man*, in which shall be found any Tobacco, Spirits, Strong-Waters, or Goods of the Growth or Manufacture of *Asia, Africa* or *America*, except for the private Use of the Master, Seamen and Passengers, not exceeding two Pounds of Tobacco, and one Gallon of Spirits for each Man, shall with all her Tackle, Furniture and Apparel, be forfeited or the Value, together with the Goods, and may be seized by any Officer of the Revenue; and in case such Vessel or Goods cannot be seized, the Master or other Person having Charge of the Vessel shall forfeit the Value, one Moiety to the Crown, the other to the Informer. 12. *Geo. I. cap. 2. §. 2.*

Vid. Boatmen, 1. Greenwich Hospital, 1. Isle of Man, 1. 2. Lighters, 1. Packet Boats, 1. Masters, 5. 11. Wooll, 1, 4, 14, 31, 32.

1. BOATMEN—None having Charge of any Gabbard, Lighter, Boat, Wherry or other Vessel, usually bringing and carrying Goods from on Board any Vessel to the Shore, or from the Shore to any Vessel, being in any Road, Harbour or Port of this Realm, shall receive into his Gabbard, &c. any Exciseable Commodities, to carry the same on Board any other Ship or Vessel, at any unlawful Times or Places, nor shall take in any Goods from on Board any Ship (not being in Leak or Wrack) to carry the same on Shore at unlawful Hours or Places, nor before he receive a Note from the Officer (if any be) on Board such Ship, which Note said Officer shall make and deliver accordingly, specifying the Name of the Person having Charge of the Gabbard, &c. with the Marks and Numbers of the outward Bulk, as also the Key where such Goods are to be landed, nor shall afterwards land or attempt to land the same at unlawful Times or Places, or without delivering to the Waiter on Shore the Note receiv'd from the Officer on Board, on forfeiture of 10 l. to be levied by Distress, or in Default thereof, to suffer Imprisonment, &c. and such Gabbard, Lighter, Boat, &c. together with the Goods so landed

BOATMEN.

BOOKS.

BRANDY.

landed or attempted to be landed and their Value to be forfeited. *A. E. §. 13.*
2—Every Mariner or other Person assisting in the Managing or sailing of such Gabbard, &c. so forfeited, shall pay 5 l. each to be levied as aforesaid, such only excepted, as shall within 30 Days after such Offence discover the same to some * or more Commissioners of Excise, their Sub-Commissioners, Collectors or Officers of the Port or Place where done. *Ibid. §. Ibid.*
3—Any Porter, Carman, Waterman or other Person aiding, or assisting to oppose any Officer in the seizing or carrying away of any Goods, or if any Person usually employed as a Porter, Carman, or Water-Man shall refuse to carry any seized Goods to the next Excise Office (if thereunto required by such Officer, and reasonable Satisfaction tender'd) shall for every such Offence forfeit 10 l. to be levied by Distress, &c. *Ibid. §. 56.*

BONDS, *Vid. Ale-House Keepers, 4. 6. Brewers, 2. Corn, 2. Exchequer, 2. 3. Excise, 8. 9. Goods, 30. 31. Licences, 6, 8, 22, 24. Masters, 4. Plantations, 7, 11. Popish, 3. Ships, 15. 16. Wooll, 21. 22.*

1 BOOKS. Every Searcher or Surveyor shall enter into a Surveyors to enter the Book to be kept by him for that purpose, the Day of the going out and coming in of every Ship by Way of Merchants, &c. Names of Ships, &c. or by Certificate from another Port, with the Name of the Ship and Master, and Date of every Man's Cocquet, &c. *A. C. Rule, 32.*

2—One Shipper's Book outward, and another inward shall be Invoice and kept in every Custom-House, wherein the Name of every Ship or Vessel going out, or coming in by Way of Merchants, &c. Outvoice Books to be kept. or Coastways by Certificate, with the Name of the Master, the Burthen, and to or from what Place freighted, shall be entred openly in the Custom House, before he takes in or discharge any Goods whatsoever. *Ibid. Rule, 16.*

Vid. Bills of Store, 1. Cards, 11. Entries, 2, 3. 8. 12. Licences, 11. 23. Officers, 19. 21. Quitt Rent, 5.

BOWSPRIGHTS, *vid. Plantations, 12.*
1 BRANDY, Single, or double, imported in any Cask or Vessel which shall not contain 50 Gallons at the least, shall be forfeited, or the Value. 2. *Geo. I. cap. 18. §. 2.* Brandy in what Casks to be imported.

2—Such Seizures to be prosecuted according to the Act of Excise with like Remedy of Appeal. 6. *Geo. I. cap. 8. §. 1.* How to be prosecuted.

3—Small Quantities necessary for the use of the Ship's Company, not exceeding one Gallon for each Seaman, not to be deem'd a Breach of this Act. 2. *Geo. I. cap. 18. §. 3.* Exception.

Vid. Boats, 2. Goods, 3. Land-Carriages, 1. Spirits, per Tot. Wines, 1.

1 BREWERS

* N. B. No Number is named in the Act of Parliament.

BREWERS.

Common Brewers and Distillers to enter and pay their Excise Weekly. The Penalty. Neglecting for more than three Weeks. The Penalty. Brewers Declarations. Penalty for any Increase, after Declaration or Gauge. Mixing their Liquors. The Penalty. Allowance. Hours for carrying out or Drink.

- 1. BREWERS—All common Brewers and Distillers shall on Monday in each Week make true Entry at the Excise Office under which they live, under their own, or the Hand of such other Person, for whom they shall be responsible, of the Quality and Quantity of all Liquors Brewed or Distilled by them the Week foregoing, and at the same Time pay and clear their Excise, on Forfeiture of 20 l. for the First, 40 l. for the Second, and 60 l. for the third Week, they shall neglect or refuse such Entry and Payment, and farther shall forfeit double the Value of all Liquors by them Brewed or Distilled in such Weeks, to be levied by Distress, &c. A. E. § 33.
2. Neglecting or refusing such Entry and Payment for more than three several Weeks, shall for ever after be incapable of exercising the Trade of a Common Brewer or Distiller, until he pays 100 Pounds, and gives Bond to his Majesty with sufficient Sureties, for his due entering and paying Weekly for the future. Ibid. § 34.
3. Every common or retailing Brewer making any Guile, shall declare to the Gauger how much Strong and how much Small he intends to make of it, before any part thereof is cleansed or removed out of his Tuns. Any such Brewer refusing by himself or his Servant so to declare, shall be charged and pay Duty for all such Guile as Strong, and also forfeit 20 s. for each Barrel of Beer or Ale contained therein. And if after Declaration or Gauge, any increase shall be made over and above the Quantity so gauged or declared, such Brewer shall forfeit 5 l. for every Barrel so increased, and the Servant or Servants assisting therein, shall forfeit 20 s. for every such Barrel, or suffer three Months Imprisonment. And if such Increase was made from a Mixture with any former Guile, the same Penalties are incurred, unless made in Presence of the Gauger. 4 Geo. I. cap. 2. § 7.
4. Any common or retailing Brewer who shall, after Gauge taken, start or mix any Small Beer, or Wort, with, or amongst any Strong Beer or Ale, at Home or Abroad, shall forfeit for every such Offence, 5 l. Ibid. § 8.
5. All common Brewers in paying and clearing their Excise shall be allowed 64 in every 704 Gallons of Beer, and 32 in every 672 Gallons of Ale and so proportionably, to be deducted from their Payments, on Account of Waste, Leakage, &c. A. E. § 35.
6. No common Brewer shall deliver out any Beer or Ale either in Cask or by the Gallon, in any City, Town-Corporate, or Market-Town, before Notice given to an Officer of Excise, but as follows, viz. from the 25th of March to the 29th of September Yearly, between the Hours of 3 in the Morning, and 9 in the Evening; and from the 29th of September to the

BREWERS. BULLION. BUTTER-CASKS.

- the 25th of March Yearly, between 5 in the Morning, and 8 in the Evening, on forfeiture of 20 s. for every Barrel of Beer or Ale so carried out, contrary to the true meaning hereof. 6 Geo. I. cap. 8. § 6.
7. All Vessels, Stills, Worms, Still-Heads, or other Utensils for Brewing or Distilling, used in any Brew-House or Still-House respectively in whose Hands soever found, or under what Conveyance, or Title soever claimed, shall be liable to all Debts and Arrears of Excise, and to all Penalties owing or incurr'd by any Brewer or Distiller in whose Brew-house, or Distilling-house, the same were made use of, and may be distrained in the same Manner as if such Brewer or Distiller was the real Proprietor at the Time of Distraining. 1 Geo. II. cap. 6. § 5.
8. No common Brewer of Beer or Ale, shall without giving Notice thereof in Writing to the Officer or Surveyor of Excise of the District or Division wherein he resides, alter, or suffer the Situation, Position or dipping Place of any Back or Cooler made use of by him to be altered, after the same has been fixed by the proper Officer, under Penalty of 5 l. to be recovered as prescribed in the Act of Excise, with like Remedy of Appeal. 7 Geo. II. cap. 3. § 6. Vid. Ale-house-keepers, 3, 5. Distress, 3. Gaugers, 1, 2.
1 BULLION—imported, is free of all Duties. Vid. Book of Rates, verbo. Plates.
2. Any Person exporting broken Silver, Bullion, and Wedges of Silver, shall pay for every Ounce thereof to be received by the Customer for the Time being. Except Lords and Messengers to England about the Business of the Land, who may take Plate with them, according to their Beings and Estates. 35 Hen. VI. cap. 10. § 1. Vid. Aliens, 5. Goods, 6.
1 BUTTER and TALLOW-CASKS.—The Tare is to be fairly burnt with a branding Iron on the Side and Bottom of all Butter-Casks. 2 Geo. I. cap. 16. § 2.
2. The exact Tare is to be set with a branding Iron on the Side and Bottom of every Tallow-Cask, and also upon the Side shall be branded the first Letter of the Chandler or Master's Christian Name, and his Surname at length, with a Mark for the City, Town, Village, and Parish wherein he lives. Ibid. § 10.
3. No Landwaiter or other Officer for discharging Goods outwards, shall suffer any Cask of Butter or Tallow to be shipped for Exportation unless the Tare be branded thereon pursuant to this Act. Any such Officer offending therein, and thereof lawfully convicted on Indictment in the Court of King's

Brewers and Distillers Vessels, &c. liable to the Excise and Penalties. Position, or dipping Place of any Back or Cooler. Duty on Bullion Exported. Tare to be branded on Butter Casks. The like on Tallow Casks with the Chandler's Name, &c. Penalty on Officers discharging Casks not branded.

CALLICOES. CARDS, DICE, &c.
King's Bench, or at the Affizes for the County, &c. where the Offence was committed, shall be incapable of serving in any Employment in the Revenue for three Years after such Conviction. *Ibid.* § 15.

C.

East India Goods how to be Imported.

1—CALLICOES — No wrought Silks, Bengalls, Stuffs mix'd with Silk and Herba, Muslins or other Callicoes of the Manufacture of *Persia, China, or East-India*, shall be Imported into *Ireland*, from any Place whatsoever, other than *Great-Britain*, under forfeiture of the same, together with the Ship, &c. in which Imported, 5 *Geo. I. cap. 11. § 12. B.*

Drawback. 2—No Drawback or Debenture shall be granted on Account of Exporting any Callicoe, Holland, Foreign Sail-Cloath or Linen whatsoever out of this Kingdom, 6 *Geo. I. cap. 7. § 6.*

Vid. *East-India Goods, 1, 2. Linen - Duties, 2, 3, 6, 8.*

CANVAS, vid. *Sail-Cloath.*

Duty on Cards and Dice granted for 21 Years from 25th March, 1730.

1—CARDS, DICE and MAKERS, &c. — All playing Cards and Dice which during the Term of 21 Years (commencing the 25th of *March, 1730*) shall be made fit for Sale or Use in this Kingdom, or Imported into the same, shall pay the Duties following, viz. For every Pack of playing Cards made in this Kingdom 6 *d.* and for every Pack Imported 12 *d.* and for every pair of Dice 5 *s.* to be paid by the Makers or Importers thereof. 3 *Geo. II. cap. 3. § 16.*

Imported how to pay.

2—The said Duties on Cards and Dice Imported, to be levied according to any Laws of Excise now in force, with like Remedy of Appeal. *Ibid.* § 17.

To be made only in Dublin or Cork.

3—No Person during the said 21 Years to set up making, or make, or cause to be made, any Cards or Dice in this Kingdom, but in *Dublin* or *Cork*, under forfeiture of 50 *l.* for every such Offence. *Ibid.* § 18.

Makers to give Notice in Writing to the Collectors of Dublin and Cork respectively, of the Place of making before they begin, or set up.

4—All makers of Cards or Dice, shall give Notice in Writing under their Hands, of the House or Place where they shall make, or intend to make the same, before they begin. The like Notice is to be given, or sent, as often as any Person sets up the making of Cards or Dice, to the Collector of the Port of *Dublin*, by all who intend to make in *Dublin*, and to the Collector of *Cork*, by all who intend to make in *Cork*. Any Person setting up, or making before such Notice

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CARDS, DICE, &c.

Notice given, shall forfeit 50 *l.* for every such Offence, and every Person making Cards or Dice in any House or Place not notified, shall for every such Offence, forfeit 50 *l.* Penalty, as also the Cards and Dice, with all Materials for making them found in such House, or made and manufactured there before Notice given. *Ibid.* § 19.

5—No Materials for making Cards or Dice shall be moved from the Place where begun to be wrought till finished, or Duty paid for the Cards and Dice therewith intended to be made. Every Person offending herein, to forfeit double the Duties of the Cards and Dice, which might be made with such Materials. *Ibid.* § *ibid.*

Materials not to be moved till finished or Duty paid.

6—All Persons are to permit the Officers for collecting said Duties, in the Day-Time, to enter any House or Place where Cards or Dice shall be making or made, and take Account thereof, on penalty of 50 *l.* for every refusal. *Ibid.* § *ibid.*

Refusing Officers to enter, &c. The Penalty.

7—No Maker chargeable with the said Duty, shall remove or suffer to be removed any Cards or Dice from the Place of making, till such Mark on the Dice, and such Seal, Mark, or Stamp on the Paper and Thread inclosing every Pack of Cards, and such Mark on one of the Cards of each Pack, on the painted Side be put as any three or more Commissioners of the Revenue for the Time being shall think fit to devise and appoint in Writing under their Hands to denote the charging of the said Duties, on forfeiture of all such Cards and Dice and treble their Value (*vid. infra, Art. 18.*) *Ibid.* § *ibid.*

Makers not to remove Cards or Dice till stamped.

The Penalty.

8—Makers of Cards and Dice, shall once in 14 Days make true Entry on Oath, with the Collectors of *Dublin* and *Cork* respectively, or in their Absence before the Customer, Comptroller, or Surveyor of the said respective Ports (which Oath they are hereby respectively impowered to administer) of the Cards and Dice by them made within the said Time, and shall once in 28 Days pay the Duties thereof, to the said respective Collectors, on forfeiture of 20 *l.* for every default in making Entry, and double the Duty for non payment thereof. *Ibid.* § 20.

To make Entry on Oath once in 14 Days, and clear the Duty in 28 Days.

9—Makers of Cards and Dice endeavouring to defraud by Concealing Concealment or undue Entry, shall forfeit 20 *l.* for every such Offence. *Ibid.* § 21.

Concealing or making undue Entry.

10—Commissioners of the Revenue to appoint a Person in *Dublin* and *Cork*, to keep such Mark, Stamp, or Seal, (*vid. supra Art. 7.*) and to Mark and Seal all such Cards and Dice which shall be duly Enter'd, and the Duty thereof paid to the said Collectors respectively. *Ibid.* § 22.

Commissioners to appoint Stamp-Masters.

11—Collectors of *Dublin* and *Cork* respectively, or in their Absence their Clerks, on request of the Person who duly enters

Warrants for Stamping Cards and Dice how to be granted.

CARDS, DICE, &c.

enters and pays Duty for any Cards and Dice, shall certify under their Hands, the Numbers of Pairs of Dice, and Packs of Cards so enter'd, and for which the Duty hath been paid, with the Name and Place of Abode of the Person entering and paying the Duty. Which Certificate being deliver'd to the Stamp Master, shall be enter'd in a Book given him for that purpose, by the said respective Collectors; and afterwards with all convenient speed, the Stamp-Master shall mark the said Cards and Dice, and enter under the said Certificate in his Book, the Number marked, with the Time when, till the full Number mentioned in the said Certificate be duly Stamped. Which Book, at the End of every Year, or oftner if required by the Commissioners, shall be returned to them to be examined. Ibid. § 23.

Stamp-Masters Duty.

Stamp-Masters neglecting. The Penalty. Their Salaries.

And Time of Attendance.

Penalty for selling or playing with unstamp'd Cards or Dice.

Counterfeiting the Stamp, &c. or making use of any legal Stamp, so as to defraud the Crown of these Duties. Felony.

Officers may enter and search Houses in the Day-Time.

12—The Stamp-Master wilfully neglecting or refusing to Stamp the Number contained in the said Certificate, to forfeit for every such default 5 l. Ibid. § 24.

13—The Stamp-Master in Dublin to have 20 l. and in Cork 10 l. per Annum (vid. following Art.) to be paid Quarterly by the respective Collectors out of the said Duties. Ibid. § ibid.

14—The Stamp-Masters are not obliged to Stamp, &c. but on three Days in each Week, viz. Tuesday, Thursday, and Saturday, and between the Hours of 9 in the Morning; and 12 at Noon; and between 2 and 4 in the Afternoon. And the Stamp-Master in Dublin, to have an additional Salary not exceeding 20 l. per Annum. Ibid. § ibid. 7 Geo. II. cap. 12. § 1.

15—No Cards or Dice to be sold or played with, which shall not be Sealed, Marked or Stamped as by this Act is required, on pain that every Person so selling or playing, shall forfeit 10 s. for every such Pack of Cards, and every one of such Dice, so sold or played with. 3 Geo. II. cap. 3. § 26.

16—Any Person who shall counterfeit, or forge any Seal, Mark, or Stamp, denoting the payment of the said Duties, or shall counterfeit or resemble the Impression on any Cards or Dice, or Thread and Paper inclosing Cards, or shall knowingly sell any so counterfeited, or privately or fraudulently use any Seal, Stamp, or Mark, to be provided or used in pursuance of this Act, relating to the said Duties on Cards and Dice, so as thereby to defraud his Majesty, his Heirs or Successors, of any of the said Duties, every such Person so offending, and being thereof lawfully convicted, shall be adjudged a Felon, and suffer Death without Benefit of Clergy, or the Statute. Ibid. § 27.

17—Any Revenue Officer may in the Day-Time enter into any Place where Cards and Dice are made or sold, or suspected

CARDS, DICE, &c.

ed to be privately made, or into any publick Gaming-House, &c. and there to search, or see what Quantity shall be making, or whether those exposed to sale, or used in play, be duly Stamped. The Owner or Occuper of such House refusing Entrance, shall forfeit 10 l. for every such Refusal. Ibid. § 28.

18—Cards or Dice may be removed without Stamping or Payment of Duty, if Bond be first enter'd into, to the Use of his Majesty, with Sureties, in a penal Sum double the Duties, with Condition for Exporting them within a Time therein to be limited, and that they shall not be re-landed in any Part of Ireland. These Bonds to be left with the Collectors of Dublin or Cork respectively, where such Entry shall be made for Exportation, and a Certificate that such Bond is enter'd into, to be given by such Collector: And if the Master of the Ship in which they are to be Exported, shall make Oath before the said Collector, that to the best of his Knowledge and Belief, the same are not to be re-landed in Ireland, unless in Case of real Distress. Ibid. § 29.

Cards or Dice may be Exported without paying the Stamp-Duty, and how;

19—The Duties on Cards and Dice, all pecuniary Penalties, &c. exceeding 10 l. and all forfeitures of Cards, Dice, or Materials, are to be collected and levied according to the Act of Excise, or any other Law in force, relating to the Revenue, with like Remedy of Appeal. Ibid. § 30.

Duties, &c. how to be collected;

20—Pecuniary Forfeitures, not exceeding 10 l. are to be determined by any two or more Justices of the Peace of the County where incur'd, who have Power on Complaint made within two Calendar Months after the Offence committed, to summon Parties and Witnesses on either side, and to examine on Oath. And if on Appearance or Contempt of the Party accused he shall be convicted, then to issue Warrants to Constables of the said County to levy such Penalties on the Offender's Goods, and to sell them if not redeem'd in six Days, rendering to the Party the Overplus (if any.) Ibid. § 31.

Pecuniary forfeitures not exceeding 10 l. how to be recovered;

21—If any Party shall find himself aggrieved by the Judgment of the said Justices, he may appeal to the Justices of the Peace, at the next General Quarter Sessions for that County, who shall finally determine the same, and in Case of Conviction shall Issue Warrants for levying the Penalties as aforesaid, and also for levying of the Goods of the Appellants, such Sum not exceeding 40 s. as the said Justices shall appoint for the Costs of such Appeal, to be paid the Informer. Ibid. § ibid.

Appeals;

22—All Penalties and Forfeitures imposed by this Act, in Relation to the Duties on Cards and Dice, shall be divided, viz. be divided;

Penalties, &c. how to be divided;

CARDS, &c. CARR-MEN. COACHES, &c.
viz. one Moiety to the King, his Heirs, &c. and the other to the Informer. *Ibid.* § 21.

General Issue. 23 — In any Suit for what's done in pursuance of this Act, the general Issue may be pleaded, and this Act and the special Matter given in Evidence, and if the Plaintiff be non-suited, &c. the Defendant shall recover full Costs. *Ibid.* § 53.

Penalty on Porters, &c. carrying any Run Goods. 1 CARR-MEN, CARRIERS, &c. — Every Porter, Carrman, or other Person that shall convey any Exciseable Goods at unseasonable Hours or from unlawful Places, or shall knowingly carry or convey any Run-Goods, shall not only forfeit 5 *l.* to be levied by Distress, but also the Coach, Cart, or other Draught in which the same was conveyed, with the Horses, &c. drawing in the same, or the Value. *A. E.* § 15.

May be seized by any Excise Officer. 2 — Such Porters, Carmen, &c. with every such Coach, Cart, or other Carriage, together with the Cattle drawing the same, may be seized and secured by any Officer of Excise. *Ibid.* § 16.

Vid. *Boatmen*, 3. *Land Carriages*, 1, 2.
1 CERTIFICATES, Every Merchant to have his particular Coquet and Certificate by himself, sealed and subscribed in the open Custom-House by the Collector and Comptroller, bearing Date the same Day he enters his Goods, *A. C. Rule* 24.

Certificate-Goods. 2 — No Bond given for Exportation of Certificate-Goods to *Ireland*, shall be delivered up, or draw-back allowed until a Certificate be produced under the Hands and Seals of the Collector, Comptroller and Surveyor of the Customs or any two of them of some Port in *Ireland*, where such Goods shall be landed, testifying the landing thereof. Such Certificates to be returned in six Months, or the Bonds may be put in Suit. 5 *Geo. 1. cap. 11. §. 5. B.*

Vid. *Abatement*, 1, 2. *Cards*, 11, 18. *Coaches*, 2, 3, 4, 8. *Corn*, 2. *Drawbacks*, 1. *Entries*, 1. *Goods*, 32, 33, 34. *Hearthmoney*, 5. *Linen*, 4, 5. *Loan Duties*, 2. *Officers*, 22. *Plantations*, 3, 4, 5, 6, 7. *Sail Cloath*, 2. *Ships*, 3, 4, 16. *Spirits*, 3. *Tobacco*, 4, 5. *Wines*, 10, 11. *Wool*, 16, 17, 18.

CHIEF GOVERNORS, *vid. Wines*, 15. *Wool*, 25.

CHINA WARE, *vid. Loan Duties*.

CHOCOLATE, COFFEE, and COCOA NUTS, *vid. Linen Duties*.

Duty on Coaches, &c. granted 21 Years. 1 COACHES, &c. For every Coach, Berlin, Chariot, Calash, and Chaise with four Wheels, within this Kingdom not used for Hire, 20 *s.* and for every Chaise, Calash, and Chair, with two Wheels not used for Hire, 5 *s.* to be paid Yearly on the 10th Day of *January*, during the Term of 21 Years

COACHES, &c.

21 Years, the first Payment to be made on the 10th Day of Commencement. *January*, 1730. These Duties to be collected and levied by such Persons, and in the like Manner as the Duty on Fire-Hearths with like Remedy of Appeal. 3. *Geo. II. cap. 3. §. 8.*

2 — Every Person who shall have or keep any Coach, &c. chargeable with this Duty, shall within one Month after having or keeping such Coach, &c. certify by Writing under his or her Hand to the Collector of the District wherein resident, a true Account of all such Coaches, &c. kept for their own Use or for any other Person, with the Name of the Place and Parish of his or her usual Abode; which Certificates shall be kept by such respective Collectors and also be entred in a Book kept for that purpose, and each Certificate to be Numbered. And said Collectors shall Yearly before the 10th Day of *January*, give a true List of all Coaches, &c. returned in such Certificates, with the Persons Names and Places of Abode therein mentioned, to the Persons appointed as aforesaid, to collect said Duties, who shall sign and deliver Acquittances without Fee or Reward, and keep and return Duplicates thereof as in the Case of *Hearthmoney*, *Ibid.* §. 9.

3 — Any Person having or keeping a Coach, &c. chargeable with this Duty which shall not be certified as aforesaid, and the same appearing on Oath before two Justices of the County wherein resident, shall forfeit 5 *l.* to be levied by Distress and Sale of the Offender's Goods, by Warrant under Hands and Seals of said Justices, rendering to the Party the Overplus, if any. *Ibid.* §. 10.

4 — No Person shall be subject to said Penalty for omitting any Coach, &c. in such Certificate for which he or she would not have been farther chargeable by this Act (*vid. following Art.*) *Ibid.* §. 11.

5 — No Person shall be chargeable or charged with more than 20 *s.* Shillings in any one Year for said Duty, except such Person (not being a Coachmaker) as shall have in keeping or possession any Coach, &c. belonging to another, which Person shall be charged for such Coach, &c. with said Duty, in the same manner as the Owner or Proprietor thereof is or ought to be charged by Vertue of this Act. *Ibid.* §. 12.

6 — Persons authorized to Collect said Duty, shall forthwith pay the same to the Collectors of the several Districts wherein collected, who shall keep separate Accounts thereof and pay the same into his Majesty's Treasury. *Ibid.* §. 13.

7 — Persons collecting said Duties shall be accountable to his Majesty for the same, and be subject to the like Penalties for not rendring a true Account and paying as aforesaid, as Collectors of *Hearth-Money* are liable to for the same. *Ibid.* §. 14.

Persons keeping Coaches, &c. to give a true Account thereof in writing.

Penalty for keeping a Coach, &c. not certified.

Exception.

None to pay more than 20 *s.* a Year.

Exception.

A separate Account to be kept.

as in the Case of *Hearth-Money*.

COLLECTORS. COMMISSIONERS of CUSTOMS.

To be sworn.

8—Persons appointed to collect said Duties, shall first be sworn to collect the same duly and faithfully, and to make and deliver a true Account of all their respective Receipts, pursuant to this Act, according to the best of their Power and Skill, which Oath shall be administered by said respective Collectors, who shall give a Certificate thereof, if required. Ibid. §. 15.

Vid. Tillage Duties.

COASTERS, vid. Goods, 7, 29, 30, 31, 32, 33, 34, 35. Masters, 11, 12.

Port-Collectors to send up Weekly Abstracts, &c. To pass their Accounts Yearly on Oath.

1 COLLECTORS—of Ports, are to send up Monthly Abstracts, and Quarterly Accounts of their Receipts to the Commissioners, who shall deliver said Accounts half Yearly unto the Auditor General of his Majesty's Exchequer. And every Collector shall Yearly, betwixt the Beginning of Easter, and latter End of Trinity Term, repair to Dublin, there to make Oath of the Truth of his or their respective Accounts, and shall before they depart, fully adjust and clear the same, or on failure to forfeit his or their Places. A. C. Rule, 44.

2—Of Dublin and Corke, vid. Cards, &c. 4, 6, 8, 11, 18. Vid. Abatement, 1, 2. Aliens, 6. Ballast-Money, 2. Commissioners of Customs, 2, 4. Commissioners of Excise, 4, 6, 7, 8, 9, 10, 11, 12, 13, 14. Corn, 2. Distress, 2, 3, 4. Drawbacks, 1, 3. Duplicates, 1. East-India Goods, 2. Edystone, 1. Entries, 1, 2, 3, 6, 7, 8, 13. Flax-seed, 4. Goods, 9, 16, 21, 22, 24, 30, 31, 32, 33. Greenwich-Hospital, 3. Hops, 2. Informers, 1, 2. Isle of Man, 4. Land-Carriages, 3. Licences, 8, 11, 12, 13, 22, 23, 24, 25, 27. Lighters, 1. Loan-Duties, 6. Masters, 2, 3, 4, 11, 12. Merchants, 2. Offences, 2. Officers, 6, 9, 10, 11, 13, 17, 20, 21. Plantations, 3, 4, 11, 19. Popish, 1, 2, 3. Quitt-Rents, per Tot. Sail-Cloath, 2. Seizures, 10, 11. Ships, 3, 4, 5, 6, 7, 11, 15, 16. Sub-Commissioners, per Tot. Tobacco, 4. Ware-Houses, 2. Wines, 10, 11. Wooll, 9.

Commissioners of Customs, their Number, how to be appointed and sworn.

1 COMMISSIONERS of CUSTOMS—Not to be more than seven, or less than five. To be appointed from Time to Time by the Lord Lieutenant, or other chief Governors and Privy Council of this Realm, and known unto them for Persons of Ability and Experience in Custom-Affairs, and shall have Commission under the Great Seal of this Realm, during Pleasure only; and shall make Oath before the Lord Chief Baron (or in his Absence before the Chancellor of the Exchequer, or any one of the Barons of that Court. By Stat. 8. Geo. I. cap. 6.) for the true and faithful Discharge of their Trust, before they enter upon the same. A. C. Rule, 47.

8—To

COMMISSIONERS of CUSTOMS.

2—To take and have Inspection of the Accounts, Actions and proceedings of Collectors and all other Port Officers, by viewing their Books, Papers and Accounts when, and as often as they think fit. Every Collector or other Officer that shall refuse, upon Demand, to render them an Account of his or their Actions and Proceedings, or to suffer them to peruse all his or their Books, Accounts, Entries, Warrants or other Papers whatsoever, and to take Notes out of the same, as they shall judge requisite, shall lose his or their Places. Ibid. Rule, 45.

To inspect the Accounts, &c. of all Port Officers.

3—Said Commissioners or some of their Number, shall once every Year at the least visit the Out-ports of this Realm, to observe and take Cognizance how the Affairs of the Ports be carried on, and how the several Officers demean themselves in the Discharge of their Trusts, and to rectify Things in the best Manner by giving such fitting and farther Instructions for the due Execution of this Act, as they (with Approbation of the Chief Governors, and Privy Council) shall think fit. Ibid. Rule, 46.

To visit the out-ports once a Year.

4—No Commissioner or other Officer of the Customs, their Deputies or Servants, shall have any Ship of their Own, or shall buy or sell by way of Merchandize, or shall meddle with Freighting or Shipping, or have or occupy any Wharf or Key, or hold any Hostelry or Tavern, or shall be any Factor or Attorney for any Merchant, or shall be Host to any Merchant, or shall be a common Officer * or Deputy of any such in the City, Town, or Borough where he or they shall be Collector, Comptroller or Searcher, on pain of losing his or their Employment as to the Customs. 14. R. 2. cap. 10. B. 11. Hen. IV. cap. 2. B. 20. Hen. VI. cap. 5. B. 3. Hen. VII. cap. 7. B. A. C. Rule, 48.

Officers of the Customs not to trade, &c.

Vid. Abatement, 1. Ballast-Money, 1, 2. Collectors, 1. Goods, 21, 22, 23. Officers, 6, 13, 17, 20, 21. Ware-Houses, 1, 2. Wooll, 17, 22.

1 COMMISSIONERS of EXCISE—An Office of Excise or new Impost to be erected in Dublin, and to be managed and governed by Commissioners not exceeding Five in Number, and also a Surveyor, all to be appointed by the Chief Governor or Governors of Ireland for the Time being, by Commission under the Great Seal of Ireland, to have and to hold respectively during good Behaviour. A. E. § 45.

Commissioners of Excise how to be appointed.

* By Stat. 3. H. VII. cap. 7. B. None shall take upon him to be Customer, Comptroller or searcher in any City, Borough or Town, wherein he is a common Officer or Deputy to such, on forfeiture of 40 l. for every half Year he executes both Offices, to be divided between the King and the Informer.

COMMISSIONERS OF EXCISE.

- 2—Said Commissioners for the Time being, to be Governors and chief Commissioners of and for said Office. *Ibid.* § 47.
- 3—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 Office *Ibid.* § 48.
- 4—The like and so many Offices, and in them such and so many Sub-Commissioners or Collectors from time to time to be appointed in all or any Counties, Cities, Towns, Ports, &c. of *Ireland*, as said Commissioners or major Part shall think fitting. To be approved of by the chief Governor or Governors and Privy Council of *Ireland* for the Time being. *Ibid.* § 49.
- 5—Any three or more of said Commissioners have Power to chuse and appoint such fitting Clerks, Searchers, and other Officers as they may have Occasion to employ for his Majesty's Service, and the same from Time to Time to displace and put others in their Room, and to allow them such Salaries and other accidental Rewards, as said Commissioners or major part shall think reasonable, with Approbation of the chief Governor or Governors of *Ireland* for the Time being. *Ibid.* § 45.
- 6—Said Commissioners or major part, to frame, make and give from Time to Time such Instructions to their several and respective Officers as shall be most for the true and orderly putting the present Act in Execution, such Officer, or Officers as shall not duly observe the same, or shall be wilfully negligent, or unfaithful in the Execution of his or their Trust, shall be punished by said Commissioners by a fine not exceeding double the Value of his or their Yearly Salary, and to forfeit his or their Employment. Said Fine to be levied by Distress, &c. *Ibid.* § 68.
- 7—Said Commissioners and all others employed under them shall before they enter on their respective Employments take the following Oath *mutatis mutandis, viz.*

“ YOU shall swear to be true and faithful in the Place of (Commissioner, &c.) during the Time you shall be a (Commissioner, &c.) You shall according to the best of your Knowledge, Power and Skill, execute the same Diligently, Faithfully and Impartially: You shall make and deliver a true Account of all your Receipts from time to time, and farther, do all Things without having any private Respect to your self in Prejudice of his Majesty's Revenue,

So help you GOD, &c.

To

COMMISSIONERS OF EXCISE.

- To be administered by the Lord Chief Baron (or in his Absence And by by the Chancellor, or any of the Barons of his Majesty's Court whom. of Exchequer. 8. Geo. 1. C. 6.) to said Commissioners and by them or the major Part to all others, employed under them. (*vid. Officers, 14.*) *Ibid.* § 47.
- 8—Said Commissioners or any one of them, their Sub-Commissioners, Collectors and all others authorized thereunto by Commission under the Hands and Seals of the major Part of them respectively, have Power to Administer all Oaths in any Case required or appointed by the Act of Excise, other than such as are otherwise appointed. *Ibid.* § 69.
- 9—Said Commissioners, Sub-Commissioners, or Collectors, to be allowed for their several Pains, such reasonable Sums of Money by way of Poundage, or otherwise, as the chief Governor or Governors, and Privy Council of *Ireland*, shall think fit. *Ibid.* § 51.
- 10—Commissioners, Sub-Commissioners or Collectors of Excise respectively in the Limits and Districts of their several respective Offices, or major Part, where are more than one Sub-Commissioner and Collector, or else such other Persons or major Part, as shall be authorized thereunto together with such Sub-Commissioners or Collectors, under Hands and Seals of said Commissioners, have Power to hear and determine all Offences and Breaches in this present Act mentioned, other than such as are otherwise appointed: and are authorized, on any Complaint or Information, to summon Parties or Witnesses, by Summons in Writing under the Hand of their Clerk, &c. to be left at the usual Place of Abode or Habitation of such Witness or Party, and to examine Witnesses on Oath in Presence of the Party accused. Witnesses, being duly warned, refusing to appear, or if they appear, refusing to give Testimony, shall forfeit 10 *l.* for each Offence, to be levied by Distress. Parties being summoned, neglecting or refusing to appear, may be proceeded against as if present, and on Proof of the Offence by Confession of the Party or Oath of one or more credible Witnesses, said Commissioners, &c. to give Sentence accordingly, and to issue Warrants under Hands and Seals of them or major Part for levying any Forfeiture, Fine, or Penalty imposed by this Act, by distraining so much Goods of the Offender as may be sufficient to satisfy such Fine, &c. and the Goods so distrained, to put to Sale if not redeemed in six Days. *Ibid.* § 60.
- 11—If such Distress be more than will satisfy such Forfeiture, &c. said Commissioners, &c. to render the surplussage to the Party distrained; if less, said Party to pay the Surplussage or be distrained again. *Ibid.* § 61.

C 4

12—If

COMMISSIONERS of EXCISE.

Warrants of Commitment. 12—If no sufficient Distress can be obtained, said Commissioners, Sub-Commissioners, &c. shall, and may by Warrant under their Hands, or major Part, commit the Party offending to Prison, there to remain, 'till he pay the Forfeiture, &c. imposed, or be discharged by warrant or Direction of said Commissioners, &c. who committed him, or by Warrant or Order of the chief Governor or Governors, and Privy-Council of Ireland, for the time being as hereafter is appointed. (*vid. Appeals.*) *Ibid.* § 62.

Witnesses, &c. residing in any other District may be summoned. 13—Upon Information filed before said Commissioners, Sub-Commissioners, Collectors, or others authorized as aforesaid, in their proper District. (*vid. super Art. 10.*) Witnesses and Parties residing in any other different District of this Kingdom may be summoned to appear before them in the same Manner as if resident and found within the particular District, where such Information was exhibited, and under the same Restrictions and Regulations. And also that the Warrant of Distress. (*Art. 10. & 11.*) and Imprisonment (*Art. 12.*) issued by the Commissioners, &c. may and shall be executed respectively on the Goods or Person of such Offender, in any part of this Kingdom, in the same Manner as such Warrants might have been executed in the particular District, where Information was exhibited and Judgment given. 5. *Geo. II. Cap. 3, § 4.*

Oath to be made that such Person is a material Witness. 14—Provided that no Summons shall Issue till it appear by Affidavit of some Person before one of the Commissioners or Sub-Commissioners of the District, where Information is filed, and who shall not be interested in such Information, that he is advised and verily believes, that the Person to be summoned is a material Witness on said Information. Every Commissioner or Sub-Commissioner, issuing such Summons without such Affidavit previously made, to forfeit 20 *l.* to be recovered by the Person summoned by Action of Debt in any Court of Record. Every Person, duly summoned to be a Witness as aforesaid, neglecting or refusing to appear or give Testimony concerning the Matter in Question, to forfeit 20 *l.* for such Neglect or refusal. *Ibid.* § 5.

May finally determine the several Claims of Persons interested in any seizure. 15—Where two or more Persons shall claim any Right to any Reward for or on Account of any Seizure, &c. in such Case any three or more of the Commissioners of Excise for the time being, or the Collectors or Sub-Commissioners in their several Districts, who shall hear and determine such Seizures, are empowered and required to hear the several Claims and Demands, of such Persons as may think themselves intitled to any Reward, for or on Account of any Information or

Dis

CORN.

Discovery, and to give or distribute the same in such Manner or Proportions, as they shall order and direct; which Order or Sentence shall be final and conclusive to said Parties, any Law or Statute to the contrary notwithstanding. 1. *Geo. II. Cap. 6, § 3. & 6.*

Vid. Appeals, per Tot. Corn, 2. Packet Boats, 1.

Ports, 4, 5.

Seizures, 9, 10, 11.

Wooll, 17, 22, 28, 29, 34.

COMMISSIONERS of APPEAL, *vid. Appeals, per Tot.*

COMPOUNDERS, *vid. Ale-House Keepers, 6, 7.*

CONCEALMENTS, *vid. Ale-House Keepers, 5. Goods, 25.*

Hearth Money, 15, 19.

CONSTABLES, *vid. Hearth Money, 3, 11, 16, 20. Justices,*

1. Officers, 4. Ships, 5, 7.

COPPER ORE, *vid. Plantations, 12.*

1 CORN Imported, not to pay Excise. *A. E. § 7.*

2—Malt, Bare, or Barley at 10 *s.* per Quarter, Rye at 9 *s.* per Quarter, or Wheat at 14 *s.* per Quarter, or under, each Quarter to contain 8 Bushels, being Shipp'd on *British* or *Irish* Shipping (whereof the Master and $\frac{2}{3}$ of the Mariners at least are Subjects) from any Port in this Kingdom, where the Rates shall not then be higher than aforesaid, with intent of Exportation: The Merchant Shipping the same shall bring a Certificate in Writing under his Hand, containing the Quantity and Quality of the Corn so Shipp'd, to the Collector of the Customs within such Port; and on Proof made of such Certificate by Oath of one or more credible Persons, to be administered by said Collector, and on Bond given by such Merchant in the Proportion of 200 *l.* for every 100 Ton of Corn so Shipp'd, that said Corn (danger of the Seas excepted) shall be exported and not again landed in *Ireland*, such Merchants (said Requisites performed) shall receive from such Collector in the Port respectively where Shipp'd, for every Quarter of Bare, Barley, Malt or Rye ground or unground 1 *s.* for every Quarter of Wheat ground or unground 1 *s.* 6 *d.* to be paid by such Collector on Demand, without taking or requiring any Custom, or any Fee or Reward for the same. And on Certificate under the common Seal of the chief Magistrate, or Hands and Seals of two known Merchants upon the Place, that such Corn was there landed, or on Proof by credible Witnesses that such Corn was taken by Enemies or perished in the Seas, said Proof being left to the Judgment of the Commissioners, Collectors, &c. said Bonds to be delivered up to be cancelled, without any Fee for the same, and the Money so paid

CUSTOMS. DENIZENS. DISGUISE.
 paid by such Collector shall be accepted in his Account, as so
 much Money paid to her Majesty, *Et c.* 6. *Annæ, Cap.* 18, § 2.
Vid. Goods, 3. Wines, 1.

COTTON WOOLL, *vid. Plantations, 12.*

CURRANS, *vid. Goods, 3. Wines, 1.*

CUSTOM-HOUSE, *vid. Entries, 1. Certificates, 1.*

Customs
made per-
petual.

1 CUSTOMS on Goods imported or exported granted to his Ma-
 jesty his Heirs and Successors for ever from the 1st of *Decem-*
ber, 1661. A. C. § 3.

Goods
Shipp'd or
landed be-
fore entry
or payment
of Custom,
&c. forfeit-
ed.

2—Goods Shipp'd on any Vessel whatsoever with Intent of Ex-
 portation, or being brought from beyond Seas, which shall (un-
 less in Case of Necessity to preserve them from perishing) be
 unshipp'd to be laid on Land, without the Knowledge, Privy
 and Consent of the Commissioners or respective Customers or
 Collectors for the Time being, or before due Entry made, and
 the Customs and other Duties due for the same not paid, nor
 lawfully tender'd to the Collector, or his Deputy with Consent of
 the Comptroller and Surveyor or either of them, and Warrant
 in due Form pass'd for the same, to be forfeited or the Value.
Ibid. § 12.

CUSTOMER, *vid. Aliens, 2, 3, 4. Commissioners of Customs, 4.*

D.

DAMAGE.

DAMAGE. *vid. Abatement, 1, 2.*

DEBENTURES, *vid. Drawbacks, per Tot.*

Denizens
not inhabit-
ing this
Kingdom,
to pay
Aliens Duty.

1 DENIZENS—Every Merchant born out of his Majesty's
 Dominions, and after made Denizen, shall pay Custom as be-
 fore he was made Denizen, unless he do inhabit, and con-
 stantly abide or dwell in some Part or Place of this Realm, in
 which Case he shall only pay as a natural born Subject, and
 not otherwise. *A. C. Rule, 3.*

Passing with
Run Goods
within ten
Miles of the
Sea in Dis-
guise.

DISGUISED PERSONS.—All and every Person or
 Persons being five or more in Company, and wearing
 any Vizard, Mask, or other Disguise, that shall be found
 passing knowingly or wittingly with any Exciseable
 Goods in Custody, landed without due Entry and Payment
 of Duties, within 10 Miles of any of the Coasts of this
 Kingdom, shall, being thereof convicted, be adjudged guilty
 of Felony, and be transported to some of his Majesty's Plan-
 tations in *America*, there to remain for 7 Years: Any such
 Offender

Felony.

DISTILLERS. DISTRESS.

Offender returning before the Expiration of the said 7 Years,
 to suffer as a Felon, without Benefit of Clergy or the Statute.
 But if any such Offender shall within 3 Months after such
 Offence, and before Conviction, discover to the Commissio-
 ners or Sub Commissioners of the Revenue, any two or
 more of his Accomplices therein, so as two of them at least
 be thereof convicted, such Discoverer shall be clearly acquitted
 of such Offence. *12 Geo. I. cap. 2. § 9.*

Such Offen-
der discover-
ing, &c. in
3 Months.

To be ac-
quitted.

1 DISTILLERS.—No Distiller or Maker of Low Wines,
 Spirits, Aquavitæ, or Strong Waters shall set their Stills at
 Work for making thereof, or shall deliver or carry out
 any of the said Liquors, in Cask or by the Gallon without
 Notice first given to the proper Officer of Excise thereunto
 appointed, that he may be present to see and gauge the
 same unless at the Hours before mentioned. (*vid. Brewers
 Art. 6.*) on Forfeiture of 10 *l.* to be recovered as prescribed
 in the Act of Excise, with the like Remedy of Appeal.
6 Geo. I. cap. 8. § 7.

Hours for
delivering
out Low-
Wines, &c.

2—No Persons shall distil for Sale, any Spirits, Aquavitæ, or
 other Strong-Waters, within this Kingdom, but in Stills, &c.
 Black-Pots, or Alimbecks, fixed in some House or Tenement
 within some Market-Town, or within two Miles thereof, on
 Forfeiture of 40 *l.* for each Offence, to be recovered as by
 the Act of Excise, with the like Remedy of Appeal. *Penalty.*
5 Geo. II. cap. 3. § 9.

Where
Stills, &c.
are to be
fixed and
kept.

3—Provided always, that any Person distilling for their own
 use only, and not for Sale, may keep and make use of any
 Still, &c. which shall contain no more than 12 Gallons of
 Wash or Pot-Ale, in their respective Places of Abode. Any
 Still containing more than aforesaid, being found in Possession
 of such private Distiller, in such Case every such Person to
 be deem'd a common Distiller for sale and pay the Duties
 accordingly. *Ibid. § ibid.*

Contents of
Stills, &c.
for private
Use.

Vid. Ale-house-keepers, 4, 5, 6.

Brewers, 1, 2, 7.

Distress, per Tot.

Gaugers, 1, 3. Strong Waters, per Tot.

4 DISTRESS.—No Distress taken by Virtue of this Act
 from any Vintner, Inn-keeper, Victualler, Ale-house-keeper,
 or other, brewing, making and selling by Retail any Beer,
 Ale, Aquavitæ or Strong Waters, shall be sold, till fourteen
 Days after such Distress made, within which Time any such
 Vintner, &c. finding himself aggrieved, may make Com-
 plaint to one or more of the next Justices of the Peace, who
 are empowered to hear and examine the same on Oath, and
 finally to determine therein, and to mitigate any Fine,
 &c. imposed on such Person by this Act, so as the same be
 not

Distress ta-
ken from
any Vint-
ner, &c.
not to be
sold till after
14 Days.

Within
which Time
such Vint-
ner, &c.
may Appeal
and how.

DISTRESS.

not thereby made less than double the Value of the Excise, which ought to have been paid, besides reasonable Charges of the Officer distraining, to be allowed by the said Justices, nor the Complainant be encouraged to continue in the Practice of any Fraud or Disobedience, in Breach of any Clause or Article of this present Act. *A. E.* § 43.

Not appeal- 2—Any Person distrained and complaining as aforesaid, not pro-
ing, the Di- fecuting the Complaint to hearing and Sentence within the
stres to be said fourteen Days, The Commissioners or Sub-Commis-
fold. sioners shall then proceed to Sale of the Distress as hereafter
express'd. (*in following Art.*) *A. E.* § 44.

Distress ta- 3—If any Goods distrained in Pursuance of this Act be not
ken from redeem'd within six Days (except before excepted, *Art.* 1.)
others, and or if any Goods seized be not claimed or cleared in 21 Days,
not redeem- the Commissioners, Sub-Commissioners, and Collectors re-
ed in 6 Days spectively, appointing a general Day of Sale, shall cause the
to be sold said Goods to be Appraised by two sworn Officers or o-
and how. thers, and afterwards sell the same by the Candle to the
highest Bidder, and all such Sales shall be good in Law to
the Persons buying the same. *Ibid.* § 71.

For want of 4—For Want of sufficient Distress to satisfy any Forfeiture, &c.
sufficient imposed by this Act, not exceeding 10 *l.* the Commissioners,
Distress for Sub-Commissioners, and Collectors respectively, together with
any Forfeiture, &c. a Justice of the Peace, or other Chief Magistrate of any
not exceed- Corporate Town, may commit the Offender to the next
ing 10 *l.* the Goal or House of Correction, there to be put to Labour, (if
Offender to be able) and to have such Allowance as their Work shall de-
be commit- serve, during their Confinement, which shall not exceed
ted to the 6 Weeks; and all Jailors, &c. are to receive and keep in
House of safe Custody, and put to Work and Labour all Persons so
Correction, committed, for which Prisoners all Sheriffs respectively shall
be responsible. *Ibid.* § 63.

Sheriffs 5—If any Sheriff or his Deputy shall make Replevin of any
making Distress taken by Virtue of this Act, or if any Sheriff,
Replevin, Goaler, Governor or Master of any House of Correction
how punish- shall refuse to receive and set on Work, or suffer any Person
able. so committed to escape, or go forth out of Prison or House
of Correction, without Warrant or Order in Writing from
him or them, who committed such Person, or others by this
Act authorized so to do, every such Sheriff, Goaler, or other
Officer aforesaid, shall forfeit double of the Sum for which
such Person was committed, to be levied by Distress and Sale
of Goods, as before directed. *Ibid.* § *ibid.*

Vid. *Brewers*, 1, 7.
Commissioners of Excise, 10, 11, 12, 13.
Ely-Stone, 3.
Heath-Money, 3, 4, 21, 25.

DRAW-

DRAWBACKS.

1 DRAWBACKS—*Custom*—All Sugars and other foreign Goods Ex-
Goods and Merchandizes (except Wines, Tobacco, wrought ^{ported by}
Silks, Haberdashery, and all sorts of Grocery Wares) being ^{Subjects in}
12, or first Imported and again Exported by any Subject in 12 Strangers in
Months, or Stranger in 9 Months. And due Proof being ^{9 Months.}
made by Certificate from the Officers of their due Entry and ^{(Wines, &c.}
Payment of the Custom and Subsidy of the same Inwards, ^{excepted)}
together with the farther Oath of the Merchants Importing ^{to draw-}
and Exporting the same, affirming the Truth thereof, and ^{back one}
the Name of his Majesty's Searcher or Under Searcher in ^{Moiety of}
the Port of *Dublin*, and of the Searcher of any other the ^{the Custom.}
Ports, testifying the Shipping thereof to be exported; said
Requisites being duly performed, the one Moiety of the
Custom or Subsidy paid at Importation of such foreign Goods
(except as before excepted) shall without Delay or Reward,
more than the Duty set down in the Table of Fees for the
Certificate, be repaid unto such Exporter within one Month
after Demand thereof. *A. C. Rule* 4.

2—*Excise and Additional Duties*—*vid.* the Note at *Excise*,
Art. 13.

3—If any Goods shipped for Exportation; for which any Al- ^{Debenture}
lowance or Drawback is to be given by Law on Exporta- ^{Goods re-}
tion thereof, shall be relanded in *Ireland*, or put on Board ^{landed in}
any Boat or other Vessel, in order to be relanded contrary to ^{*Ireland*, &c.}
the true meaning hereof, without Licence first obtained, or
unless in Case of Distress, which shall be made known forth-
with to one of the Officers of the Port, where such Ship ^{Treble}
shall arrive. The Master or other Person having Charge of ^{Value for-}
such Ship, and also the Owner of the Goods, shall forfeit ^{feited and}
treble the Value, one Moiety to the Crown, the other to ^{by whom.}
the Informer. *12 Geo. I. cap. 2. § 4.*

4—No Allowance to be made, or Drawback granted on Ex- ^{Oath to be}
portation of any Goods, unless over and above the Oath and ^{taken by the}
Certificate already required, the Master also of the Ship or ^{Master on}
Vessel, in which they are to be exported, shall make Oath ^{Exportation}
before the Collector or other chief Officer of the Port, where ^{of Deben-}
shipp'd, that to the best of his Knowledge and Belief the ^{ture Goods,}
same are not intended to be relanded, and that he will not
permit or suffer the said Goods, or any part thereof to be
relanded in *Ireland*, unless in Case of real Distress. But if
such Master or Exporter be a known Quaker, in such Case
the solemn Affirmation of such Master or Importer shall be
taken instead of such Oath. *Ibid.* § 5.

Vid. *Abatement*, 1, 2.
Beer, 7.
Callicoe, 5.
Isleman, 3, 4, 5. *Loan-Duties*, 2.
Spirits, 3. *Wines*, 14.

DU

D U P L I C A T E S . EAST-INDIA-GOODS.

Masters of Ships bringing Certificate Goods from Great-Britain to take out Duplicates, &c.

D U P L I C A T E S . — The Master of every Ship carrying Certificate Goods (from Great-Britain) to Ireland, shall demand and take from the Collector of every respective Port of Great-Britain, a Duplicate of his Content in Writing under the Hand and Seal of the Collector and Comptroller of such Port, which they are required to deliver without Fee or Reward; And such Master shall deliver the said Duplicate to the Officers of the Customs in Ireland, before he be permitted to land his Goods there. 8 Annæ, cap. 13. § 19. B.

Vid. Certificates, 2. Hops, 2. DYING-WOOD. vid. Plantations, 12.

E.

East-India Goods not to be Imported except from Great-Britain.

The Penalty.

E A S T - I N D I A - G O O D S . — No Commodity of the Growth, Product, or Manufacture of the East-Indies or other Places beyond the Cape of Good Hope, shall be Imported into Ireland, but only such as shall be bona fide, and without Fraud laden and shipped in Great-Britain, in Ships navigated according to Law, on Forfeiture of the Goods or Value, together with the Ship in which Imported, with all her Guns, Tackle, &c. and such Ship and Goods may be seized, and the same, or the Value prosecuted in any Court of Record at Westminster or in Dublin, by Bill, Plaint or Information, wherein no Essoign, Protection, or Wager of Law shall be allowed, or more than one Imparance, one Moiety of which to the Crown, the other to the Prosecutor. 7 Geo. I. cap. 20. § 9. B.

Officers conniving.

2 — If any Officer of the Customs in Ireland, shall willingly or knowingly connive at the fraudulent Importation of such Commodities, or, taking upon him to seize the same, shall by Fraud or Collusion desist or delay the Prosecution thereof to Condemnation: Such Officer shall Forfeit 500 l. to be recovered as aforesaid, and for the future be Incapable of holding any Office under the Crown. Ibid. § ibid.

Penalty 500 l. and loss of Employment.

Vid. Callicoe, 1. Isle of Man, 1, 2.

No Ship to be discharged or report taken Outwards before Payment of these Light Duties.

E D Y - S T O N E L I G H T - H O U S E . — No Officer of the Customs of Ireland, shall give or make out any Cocket or other Discharge, or take any Report outwards till the said Duties (viz. 1 Penny, per Tun Outwards or Inwards of all English Shipping, and 2 d. per Tun, of all foreign Ships, and 2 Shillings for every Coaster for every Time they shall pass by the said Light-House) be paid to (the

E D Y - S T O N E . ENGLISH. ENTRIES.

(the Master, Wardens, and Assistants of Trinity-House, or) the respective Persons, appointed by them to collect the same, and that the Master of such Ship do produce an Acquittance, or Light Bill under the Hand of such Collector, testifying the Receipt thereof. 8 Annæ, cap. 16. § 3. B.

2 — Said Duties are payable for all Ships which shall pass by said Light-house, whether belonging to Subjects or Aliens, and Aliens as shall be collected in any Part of Great Britain or Ireland. Ibid. § 2.

3 — Collectors or other Persons authorized by said Master, Wardens, and Assistants, may go on board any Foreign Ship, and demand said Duties, and for Non-payment may disfrain any Tackle &c. belonging to the same, and if not redeemed in three Days to be appraised by two or more sufficient Persons, and afterwards sold, rendering to the Party the overplus, if any Ibid. § 4.

1 ENGLISH — Any of his Majesties Subjects of Great Britain, Who are to Ireland, or his Plantations, are to be accounted English and no other. 14 & 15 Car. II. cap. 11. § 6. B.

2 — Where any Ease, Abatement or Privilege is given to Goods imported or exported in English built Shipping, viz. built in Great Britain, Ireland, Islands of Guernsey, or Jersey, or in any the Lands, Islands, Dominions, or Territories to his Majesty in Africa, Asia, or America belonging or in his Possession, that it is always to be understood and provided that the Master and three Fourths of the Mariners of said Ships at least be also English, and the true meaning thereof is that they shou'd be such during the whole Voyage, unless in Case of Death, Sickness, or being taken Prisoners, to be proved by Oath of the Master or other Chief Officer of such Ships. A. N. § 7.

Vid. Plantations. 5.

1. ENTRIES — No Entry nor Agreement with any Merchants or others for Customs or Subsidy shall be made by the Collector or others, nor any Cocquet, Warrant or Certificate, sealed or subscribed, but openly in the Custom-House. A. C. Rule, 19.

2 — Every Merchant or other, transporting Goods, by way of Merchandize, to Foreign Parts, shall make particular thereof with the Collector and Cheque by a Bill under the Hand of him or his Assignee, with the Name of the Ship, Burthen, Master, of whence and to what place freighted, with the Marks and Numbers of the Casks, Packs, Fardles or other Bulk, and the true Quantity and Quality of the Goods therein contained: Which Bill shall forthwith be entred in a Book by the Collector and delivered to the Comptroller to be entred by him likewise; and to file and keep the Bill of every Ship together as they shall be entred and the true Value of the Goods

ENTRIES.

Goods and of the Custom thereupon due, shall be likewise set forth, and charged in the Books at the Time the Merchant maketh his Entry. *A. C. § 16. & Rule 21.*

Entries inward how to be made.

3—Every Merchant or other entering Goods inwards, shall make Entry thereof particularly, and deliver a Bill thereof at large, under his Hand or the Hand of his Assignee, for whom he shall be responsible to the Collector, expressing the Name of the Ship, Master, Burthen, of whence, and from what Place freighted, with the Marks and Numbers of the Fardles, Bulks, and Package in the Margent, and the true Quantities and Qualities of the Goods therein contained. And said Collectors shall with all convenient Speed cast up the Value of the Goods therein, and the Subsidies thereupon due, and write it upon said Bill with the Number and Date thereof; according to which it shall be presently entred in the Book inwards, to be kept by said Collector, and then by him delivered to the Comptroller or Cheque, to be likewise entred, according to which Bill, another being subscribed by said Collector, Comptroller or Cheque, and numbred and dated as the former, shall be to the Surveyor, Searcher or Waiter a Warrant to suffer the Goods therein contained to be landed and discharged accordingly. *Ibid. § 16. & Rule 27.*

Penalty for not entering in Form.

4—Every Merchant or other Person, not entering in such form and manner, shall for every Time forfeit 10 l. of *English Money.* *Ibid. § 16.*

Goods forfeited for undue entry. An Officer making an undue Warrant to lose his Place.

5—Goods short or unduely enter'd, either as to Quantity or Quality, are forfeited, or the Value. *Ibid. § Ibid.*

6—Every Officer that maketh any Cocket or Warrant contrary to, or disagreeing with the Entry of any Goods, shall lose his Place. *Ibid. Rule, 35.*

Bills at View.

7—If any Merchant, Shopkeeper or other having Goods to enter shall make voluntary Oath before the Commissioners, Sub-Commissioners or other chief Officers in the respective Ports, that he knows not the true and just Quantity and Quality of said Goods, in every such Case, or other Emergency requiring the same, said Commissioners, Sub-Commissioners or Collectors, may grant Warrant and Licence for bringing the same to the Custom-House Quay or Wharf, where they shall be view'd in some convenient Place, in presence of an Officer appointed thereunto; and the Owner and Proprietor shall thereupon make particular Entry, both for Quantity and Quality, on forfeiture of the Goods and Value thereof, which shall be omitted, or short entred, or not according to their true Denominations or Kind. *A. E. § 25. A. C. Rule, 28.*

8—No

ENTRIES.

8—No Person shall take upon him to enter, or cause to be enter'd into the Book of the Customier, or other Port Officer, any Goods brought from beyond Seas, in any other than the Name of the very Owner or Proprietor of the same, being not sold, bargained or contracted for before such Entry, or before the Arrival of the Goods, on forfeiture thereof or the Value. *A. C. § 20.*

Goods not enter'd in the Name of the true Proprietor forfeited.

9—No Merchant or other shall enter Goods inwards from beyond Seas, in any other than the Name of the true and real Importer of the same, nor shall make use of the Name of any known Merchant or other Person whatsoever to colour them, whether it be with or without Consent of such known Merchant, or other Person, on forfeiture of such Goods or their Value. *A. E. § 18.*

10—Any Retailer carrying away his Goods, before due Entry and payment of Excise, or entering them in the Name of any other Person than his own, or any Person who shall enter or take up any Goods for a Retailer, such Retailer, or other Person shall respectively forfeit double the Value of such Goods, to be levied by distress, &c. *Ibid. § 24.*

Retailers offending herein, to forfeit double Value.

11—All Goods entred inwards, or outwards, in any other than the Name of the true Owner and Proprietor, for evading or eluding the present Duties of Excise, shall be seized, forfeited and condemned. And in Case any Shopkeeper, Retailer or other, shall colourably, or otherwise fraudulently Ship out any Goods of some known Merchant, not liable to Excise, till Sale thereof, every such Retailer, &c. pretending Property therein, shall forfeit double Value, to be levied by Distress, &c. and likewise be disfranchised and made incapable for ever after, to be Member of any Borough or Town Corporate, which all Mayors and other Magistrates are requir'd, on Proof, to do. *Ibid. § 29 & 30.*

12—All Entries inwards or outwards by Licence, shall be entred on each particular Licence, with the Name of the Merchant, the Date of the Cocket or Entry, and the particular Quantities Shipp'd, or Landed by Virtue thereof, shall also be entred in the proper Books. *A. C. Rule, 25.*

Entries by Licence how to be made.

13—Every Merchant making Entry of Goods, shall be dispatched in such Order as he cometh; and if any Officer, or his Clerk, shall for Favour or Reward put any Merchant or his Servant (duly attending) by his Turn, or otherwise delay any Person so duly attending and making Entry aforesaid, to draw any Reward or Gratuity, other than limited in the Table of Fees (*Vid. Fees, 1.*) such Officer or Clerk, being found faulty therein, shall respectively on Complaint made, be

Merchants to be dispatched in such Order as they come. Penalty for doing otherwise.

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EXCHEQUER. EXCISE.
 publickly discharged of their Employments, and not permitted to sit any more in the Custom-House. *Ibid.* Rule, 20.
Vid. Ale-House-keepers, 4, 6. Brewers, 1, 2. Excise per Tot. Goods, 25, 27, 28, 29, 34. Merchants, 1, 2.

EXCHANGE, *Vid. Excise, 10.*
 1 EXCHEQUER. All Defaults of such as shall attempt to do any

Breaches of the Act of Customs to be determined in the Exchequer.

thing contrary to the Tenor of this Act, or to any Article, or Branch of the same, shall be heard, inquired, and determined, by the Barons of the Exchequer, and the one Moiety of all Fines, &c. shall be and remain unto the Crown, and the other to him or them that shall Seize, sue for, or prosecute the same by Action, Bill, Plaint or Information in said Court of Exchequer, wherein no Wager of Law, protection, Essoin, or other delatory Plea shall be allowed. *A. C. § 22.*

Coast-Bonds to be delivered Quarterly into the Exchequer.

2—All Bonds, taken for shipping Goods to the Coast for which Certificates are returned, shall be delivered Quarterly into the Exchequer with the Certificate annexed and endorsed thereon, and every Term after the Account of the Officer that did take them, is past, said Bonds shall be delivered to every Person, that shall sue for the same, paying the usual Fees. *Ibid.* Rule, 42.

And all other Bonds not discharged.

3—All other Bonds taken by Collectors, that be expired, and others for which no Certificates are returned according to their Conditions, shall be delivered likewise into the Exchequer Quarterly, after the breach of such Conditions, that Process and Execution may be had thereupon, according to due Course of Law. *Ibid.* Rule, 43.
Vid. Excise, 13. Goods, 16. Hearth-Money, 4, 11, 17, 18, 26. Licences, 8, 11, 23. Offences, 1. Seizures, 1, to 7.

1 EXCISE From and after the 25th of December, 1661, the several Rates and Charges hereafter mentioned, and no other in and by the Name of Excise and new Impost shall be levied, collected and paid in and throughout the Realm of Ireland (*Vid. Beer, 1, 4. Strong Waters, 1. Goods, 18, 19, 20.*) *A. E. § 1.*

Excise Rates made a Law.

2—Which several Rates and Duties shall be had, received and demanded for the Use of your Majesty, your Heirs and Successors for ever; and all Powers and Authorities in and by this present Act given and granted, shall be exercised, continued and put in Execution, from said 25th of December, 1661, and thence forward for ever. *Ibid.* § 76.

Made Perpetual.

To be paid in English Money.

3—Said several Rates and Duties of Excise and all Fines, Penalties, &c. rated, imposed, set, or forfeited, in and by this present Act, are meant and intended to be current and lawful Money of England and all and every of the same are therefore

EXCISE.
 to be demanded, received, paid, and satisfied accordingly: *Ibid.* § 77.

4—Jewels, Bullion, Corn, Victuals, Arms and Ammunition are excepted from Payment of Excise. *Ibid.* § 7.

5—The Duties of Excise on Goods imported, shall from Time to Time be paid by the first Buyer of all such Goods, before receiving them from the Merchant, who imported the same. Excise by whom payable.

But in Case the Importer shall happen to be a Shop-keeper, Retailer, or Person employing the Commodities of his Importation for his own Use and Consumption, such Importer shall pay down the Excise on importing and landing the Goods, before he be permitted to receive them from the Custom-house or other Place in the Port where landed. *Ibid.* § 8.

6—No Shop-keeper shall be permitted to unship, take up, or land his Goods, before he make true Entry both for Quantity and Quality thereof, nor to carry the same away before Payment of Excise. *Ibid.* § 23.

7—Every Merchant not being a Shop-keeper, Retailer, or Con-Wholesale Merchants to give Bond sumptioner, after Entry, and before receiving a Warrant for Discharge of his Goods, shall enter into sufficient Obligation to the Crown, in a Sum double the Value of his Goods with Condition, that he shall not and will not deliver, or cause or suffer any of said Goods to be delivered to any Buyer, or put or delivered into Custody of any Shopkeeper or Retailer whatsoever, before the Excise thereof be fully paid and satisfied. *Ibid.* § 19.

8—And in Case such Importer cannot, or will not give such Bond, he shall then pay down the Excise of his Goods, which if he be not able, or refuse to do, that then the Commissioners, Sub-Commissioners and Collectors in every respective Port, or such as they shall appoint, shall take up such Persons Goods, and after due Notice of the Quantity and Quality thereof, taken in presence of the Owner, or such as he shall appoint, or if he refuse, in presence of two good Witnesses, to lay the same up in his Majesty's, or other fitting Ware house, there to be kept till sufficient Bond be given, or Excise fully paid as aforesaid. And the Owner shall besides the Excise, pay such moderate Ware-house Rates by the Week or Month, as the Commissioners, &c. respectively, shall in their Discretion think meet. *Ibid.* § 20.

On their Goods to be secured in the Stores.

And to pay for Ware-house Room.

9—Every such Importer after Entry, and Bond given as aforesaid, shall on Sale of all or any Part of such Goods, under his own or the Hand of his Servant for whom he shall be responsible, certify in Writing the Quality, Quantity, Weight and Measure thereof, with the Name of the Buyer, who bringing the same to the Excise Office, shall pay the Excise thereof to the proper Excise.

Wholesale Merchants to certify the Sale of their Goods, and the Buyer to pay the

EXCISE.

proper Officer, who shall give a Receipt for the same. Such Buyer, or other Person receiving any Goods, before Certificate delivered and Excise paid as aforesaid, shall forfeit double the Value thereof, to be levied by Distress, &c. *Ibid.* § 21.

Barter, &c. to be deem'd a Sale.

10—A Barter, Truck, or Exchange of one Goods for another, shall to all Intents and Purposes be deem'd a Sale, and Excise for the same, if liable, be presently paid, on forfeiture of double Value as before, by the Parties bartering, trucking, or exchanging equally. *Ibid.* § 22.

An Import Account to be kept.

11—For better accounting with Merchants Importers, whose Goods are not liable to Excise 'till sale thereof, the Commissioners, Sub-Commissioners or Collectors respectively in their several Offices, shall frame and keep a distinct Account by the Name of an import Account, with all and every such Merchants, whose respective Accounts shall be charged with the several Entries by him or them made of Goods inwards, or from the Coast, and again discharged by what shall appear to have paid Excise on Sale thereof, and by the several Quantities of the same Shipp'd out and landed beyond Seas, or in any other Port in this Realm, and there enter'd, of which he or they shall make Oath, and all things else appearing (by Certificate or otherwise) to be done with the Sub-Commissioner or Collector there, as is by this Act appointed to be done on Importation of Exciseable Goods from beyond Seas. *Ibid.* § 57.

Goods sent by Land-Carriage to pay down Excise.

12—Any such Merchant sending Goods by Land Carriage into the Country, shall pay Excise of the same himself, which is to be allowed him by the Buyer, in the Price of his Commodity. *Ibid.* § 58.

Import Accounts to be ballanced once in three Months, or oftner.

13—The Commissioners, Sub-Commissioners or Collectors, in their several respective Offices, once in three Months or oftner, if they see Cause, shall, for the Ballancing and adjusting said import Accounts, call and require the Merchants to deliver respectively a particular Account of all Exciseable Goods at that Time in his or their Hands, and if any such Importer or other Person shall on Notice thereof given him, or left at his or their usual Place of abode, neglect or refuse to give in such Account within four Days, after such Notice, he shall be presently liable to payment of the full Excise of all Goods standing undischarged thereof in the Excise Books on his, or their Import Account, and shall be accordingly warned by Summons or otherwise, to pay the same, within six Days at the furthest, or in Default thereof, shall not only forfeit double the Value of all such Goods, remaining on Ballance of his Account, to be levied by Distress, &c. but shall, for ever after, be deem'd a Retailer, and pay Excise accordingly. But if such Importer shall on Demand, or within four Days after, give in

First Instance wherein a Merchant may forfeit the Benefit of an Import account.

EXCISE.

in such Account, then said Commissioners, &c. shall forthwith appoint one or more Officers to enter into all the Cellars, Ware-houses, or other Places whatsoever belonging to such Importer, to search, try, and see by taking account of the Goods therein remaining, whether such Remainder is agreeable to his Account, and make Report thereof, to the Commissioners, &c. respectively, which Report, in Case of Difference, shall be reputed, taken and esteemed the true Remainder according to which, his Account is to be made up, and then, such Importer making Oath before the Commissioners, &c. respectively, that the remaining Goods viewed and seen by the Officer, and all other Goods Shipp'd out by him, by which his Account is to be discharged, were all and every Part of them such as had been, *bona fide*, imported by himself, and enter'd and charged in the Excise Office on his own proper Import Account, and that the said remaining Goods had not been sold, or altered either directly, or indirectly in their Property, since their first Importation, the said Commissioners, &c. respectively, allowing upon the Account such Remainder, and also such other Goods, as betwixt the Times of his accounting, have been Shipp'd and Landed in any Part beyond Seas, or any other Port in this Realm, shall adjust his Account to that Day, and shall receive Excise presently of him for so much Goods as shall be found wanting in his Account, without farther Penalty, any thing in this Act before to the Contrary, notwithstanding, and so a new import Account to be framed from such Remainder so stated and agreed on, as aforesaid, without demanding any Excise till Sale thereof. But if any such Merchant, shall refuse to permit any Officer, to enter and search his Ware-houses, &c. and take an Account of the Goods therein remaining, he shall for every such Refusal forfeit one Hundred Pounds; and if permitting Entrance and Search, shall refuse to make Oath as aforesaid, such Goods shall be reputed the Property of some other Person, and therefore not to be reckoned in discharge of his Account. And if such Merchant shall make Oath, and yet neglect, or refuse to pay within six Days, his Bond given on Importation of those Goods shall be returned into the Exchequer, there to be prosecuted, and he shall, for the future, pay down his full Excise at Importation of his Goods. *A. E.* § 59.

Import Account how to be examined and ballanced.

The Merchants Oath.

Second Instance wherein a Merchant may lose the Benefit of an Import Account.

N. B. The Method of Collecting the Excise, as prescribed and regulated in Art. 7, 8, 9, 10, 11, 12, and 13. hath been by Agreement discontinued, and at present all Merchants capable of an Import Account pay down their

EXCISE OFFICE. FAIRS.
their Excise at Importation and have Allowance of 10 per Cent. out of the same on all Wines and Tobaccos, and 6 per Cent. on all other Goods; which Payment being considered as a Deposite in lieu of the Bond or Security required by Art. 7, and 8. is withdrawn or repaid for such of the Goods, as are exported before Sale or Alteration of the Property, as directed by Art. 11, and 13. But Retailers have no such Allowance, nor are intituled to any Re-payment of Excise on Exportation.

This Branch not to be leafed without special Advice in that Behalf of the Chief Governor or Governors, and six more of the Privy Council of this Kingdom, and without reserving thereout Yearly to his Majesty, his Heirs and Successors, the highest yearly Rent, yielded thereby to his Majesty in any one of the seven Years next succeeding the 25th of December, 1661. *Ibid.* § 75.

Vid. Abatement, 2. Commissioners of Excise, 1, 2, 3, 4. Goods, 18, 19, 20, 28.

Hours of attendance at the Excise Office.

EXCISE OFFICE in all Places where appointed, shall be kept open all Days, except the *Lord's Day*, or *Holy-Days*, from nine to twelve in the Forenoon, and from two till five in the Afternoon each Day, for taking and in-registring all Entries of Merchants, Brewers, &c. and for receiving all Monies payable by them, and for other necessary Transactions in Relation to the Business of Excise. *A. E.* § 52.

F.

FAIRS—All Persons selling and retailing Beer, Ale, Aquavita, or strong Waters, only at the General Assizes, Quarter Sessions, or Fairs during the Time of Assizes, Sessions, or Fairs, shall on the Place, and before they draw or tap their Liquors, pay the Excise thereof (except brewed by any common Brewer) to the Excise Officer appointed then and there to receive the same. And if any Person shall neglect, or refuse doing thereof, such Officer shall and may seize and detain in his Custody such Liquors, till Excise of the same be paid. *Ibid.* § 40.

Vid. Licences, 2.

A

A T A B L E of FEES to be taken by the Officers of the several Custom-Houses in the Kingdom of IRELAND, 1695.

| | Custom. | Surv. Genl. | Comptrolr. | Searcher. | Total. |
|--|---------|-------------|------------|-----------|--------|
| | s. d. | s. d. | s. d. | s. d. | s. d. |
| ENTRY or Invoice of every Ship from Great Britain by Natives. | 1 4 | 4 | 4 | 1 | 3 |
| From foreign Parts by Natives. | 1 8 | 8 | 8 | 2 | 5 6 |
| By Strangers. | 2 | 1 | 1 | 2 6 | 6 6 |
| Outvoice of every Ship to Great Britain by Natives. | 4 | 4 | 4 | 6 | 1 6 |
| To foreign Parts by Natives. | 4 | 4 | 4 | 6 | 1 6 |
| By Strangers. | 1 | 1 | 1 | 1 | 4 |
| Clearing in or out by Natives. | 6 | 3 | 3 | 1 | 1 |
| By Strangers. | 1 4 | 8 | 8 | — | 2 8 |
| Clearing in or out, to or from foreign Parts. | 1 | 6 | 6 | — | 2 |
| Entry of Goods to or from Great Britain. | 4 | 4 | 4 | 6 | 1 6 |
| From foreign Parts. | 8 | 8 | 8 | 6 | 2 6 |
| Bills of Store by Natives. | 6 | 6 | 6 | 6 | 2 6 |
| For Strangers. | — | — | — | 6 | 6 |
| For every Cocket. | 1 | 9 | 9 | 6 | 3 |
| Invoice of every Vessel Coastways. | 2 | 1 | 1 | 3 | 7 |
| Warrants for discharging Goods Coastways. | — | — | — | 6 | 6 |
| Entry of every Coasting Vessel outwards. | 2 | 1 | 1 | 3 | 7 |
| Every Let-pas, Tranfire, or Cocket along the Coasts for all Goods for which Bond is given. | — | — | — | 6 | 6 |

But in Case where Duty is paid inwards and none outwards, the Merchant or Owner shall be obliged to take out a Certificate of the Payment of the Duty, and not otherwise.

F E E S.

| | Customer. | | Surv. Genl. | | Comptrolr. | | Searcher | | Total. | |
|--|-----------|----|-------------|----|------------|----|----------|----|--------|----|
| | s. | d. | s. | d. | s. | d. | s. | d. | s. | d. |
| Certificate for Goods that paid Duty inwards and none outwards. | 1 | 2 | 7 | 7 | | | | | 2 | 4 |
| For every Coast Certificate, that is to be returned in Discharge of a Bond | 1 | 2 | 8 | 8 | | | 6 | | 3 | |
| Cancelling or Discharging Bonds and filing the Certificate | | 6 | | | | | | | | 6 |
| Every Endorment on Cockets, or Return of a Certificate | | 4 | 4 | 4 | | | | | 1 | |
| For endorsing every Licence for Wooll or other Goods | | 4 | | | | | | | | 4 |
| Certificate for landing Coals | 1 | 2 | 4 | 4 | | | | | 1 | 10 |
| For Bonds to his Majesty's Use for Employment | 1 | 6 | | | | | | | 1 | 6 |
| Bonds to his Majesty's Use, on all Occasions except for Employment | 1 | | | | | | | | 1 | |
| Certificate upon Warrant for the chief Governor paying no Duty | 1 | 6 | 9 | 9 | | | | | 3 | |
| Cocket of every great Ship laden with Corn outwards, 100 Tons Burden and upwards | | | | | | | 6 | 8 | 6 | 8 |
| Ditto for every small Bark under 100 Ton, laden with Corn outwards | | | | | | | 3 | 4 | 3 | 4 |
| Every Dicker of tann'd Hides. | | | | | | | 2 | | 2 | |

Every Tun of Liquors, Gauger, ———— 4
 Every Barrel of Beef, Herrings, &c. Gauger ———— 4
 Every Tun of Tallow, Butter, &c. Gauger ———— 10
 Every Pack of Yarn, Frize, Skins, &c. Packer ———— 4

F E E S

F E E S to be taken for CRANAGE and WHARFAGE, jointly, and never separately, in the Port of Dublin only, viz.

| | Craner. |
|--|---------|
| | s. d. |
| For all Liquids, and all dry Goods in Cask, and for all weighable Commodities, per Tun, for both Cranage and Wharfage | 0 6 |
| For loose Reams or Bundles of Paper, per 100 | 0 4 |
| For Baggs of Wooll, Hops, Horse-Packs, Packs of Skins, or Chelts of Glafs, or Earthen Ware, Trunks or Cafes, Cribbs of Glafs, Bales of Paper, Hampers and Baskets of Bottles, and the like in or out | 0 2 |
| For Barrels of Anchovies, Capers, Keggs of Sturgeon, Jarrs of Oyle, and Olives, and the like per icore, Inwards | 0 2 |
| For Calve Skins, Goat Skins, and Pelts loose, the 100 cont. 10 Dozen in or out | 0 1 |
| For Boxes, Bundles, Trusses, Barrels, and the like Inwards, each | 0 1 |
| For every hundred Barrels of Lamp Black | 0 2 |
| For Beef, Herrings, Butter, Tallow, Pork, Cheefe, and Salmon, per Tun, Outwards | 0 4 |
| For any other Goods not here mentioned, that shall come to the Crane, per Tun | 0 6 |
| For every 120 Deal Boards, or Salt and tann'd Hides | 0 2 |
| For Grain and Meal of all sorts, Salt and Coals, per Tun, at 10 Barrels per Tun | 0 1 |
| Timber, per Tun | 0 6 |
| Every Thousand Pantyles | 0 3 |

None of the above Goods to pay Cranage or Wharfage, as above, or any other Fee, unless the Merchant or Owner, shall actually Land them at the Custom-house Key, or Ship them off thence.

“ IT is agreed upon between the Masters, Wardens, and Brethren, of the Guild of Merchants, Dublin, and the several Patent Officers of the Custom-house, above mentioned, that the above Fees shall be taken for the future, and none other.

Ex. per Tho. Tilson, Cler' Parl' Dom' Com'.

N. B. The

F E E S.

N. B. The foregoing TABLES of FEES are different from those established by the Act of Customs. § 32. being so settled by Agreement between the Merchants and Officers. Anno 1695. as above.

| | | |
|--|-------|--------------|
| | s. d. | |
| For taking away the Sails of any Ship, Bark, or other Vessel, for a Contempt or Misdemeanour | 2 6 | } A.C. § 32. |
| Out of every Bark or Boat, bringing in Apples, to the Searcher, One Hundred of the same. | | |
| Out of every Bark or Boat, bringing in Oysters, to the Searcher, One Hundred of the same. | | |

Lord Lieutenant, &c. may appoint Salaries to Officers of the Customs.

2—If the above Fees by Reason of the smallness of Trade in any Port in this Kingdom, shall appear to be Insufficient for maintenance of his Majesty's Officers employed therein, then the Chief Governor or Governors, and Privy Council for the Time being, may establish such yearly Salaries, to be paid the said Officers out of the Exchequer, as they in their Judgment shall think fit, according to the Merit of their Service, Care, and Pains. *Ibid.* § 33.

Taster's Fees.

3—It shall and may be lawful, for the Taster of all Wines, Oyles and other Liquors, Imported into any Port of this Kingdom, and the Surveyor of the Outs and Defects of the same, for the Time being, to demand and receive the Fees following, *viz.*

For every Butt, Pipe, Puncheon, or large Cask, that shall be tasted or surveyed. 6 d.

For every Hoghead, Tierce, Barrel, Rundlet, or smaller Vessel that shall be tasted or surveyed. 3 d. *Ibid.* § 34.

Vid. Land Carriages, 4. Licences, 13, 25.

Linen, 2.

Quit-Rent, 3, 5.

Tobacco, 4.

FIGGS } *Vid. Goods, 3. Wines, 1.*
FLAX }

1 FLAXSEEDS—Holland Flaxseed, or *Russia*, or *Muscovia* Flaxseed, or Hempseed, to be imported Duty free. 2 *Annæ* cap 4. § 11.

Premium on Hemp or Flax-Seed imported, 5 s. per Hoghead.

2—The Præmium of 5 s. for every Hoghead of good and sound Hempseed or Flaxseed of the Growth of *Russia*, *Germany*, the *Netherlands*, or the East-Country, granted by 6 & 8 *Annæ*, and 2 *Geo.* I. is farther continued to the 24th December, 1744. And the like Præmium of 5 s. per Hoghead, each Hoghead containing 7 Bushels, is granted, during the

FLAX-SEED. FISH. GAUGERS.

the said Time, for sound, merchantable Flaxseed and Hempseed Imported, of the Growth of any of the *English* Plantations in *America*. 7 *Geo.* II. cap. 10. § 1.

3—Provided, that during the said Time, 5 s. Custom be Custom on paid for every Hoghead of foreign Hempseed or Flaxseed foreign exported out of this Kingdom. *Ibid.* § 2.

4—No Person is intituled to the Præmium hereby granted, until he hath made Oath before the Collector of the Customs in the Port, where Imported, expressing the Name of the Country from whence he believes the same was Imported, and that he verily believes it to be sound and good, and of the Growth of the Summer then next preceeding. *Ibid.* § 3.

1 FISH—Any Sort of Stockfish, Ling, Pilchard or other Fish, &c. dried or salted Fish, usually fish'd for, and caught by the People of *Great-Britain* and *Ireland*, or any sort of Codfish or Herrings, or any Oyl or Blubber made of any kind of Fish whatsoever, or any Whale-fins or Whale-bones Imported, not caught in Vessels truly and properly belonging to *English*, and the said Fish, cured, faved and dried, and the Oyl and Blubber aforesaid (which shall be accounted and pay as Oyl) not made by *English* or *Irish*, being Imported into *Great-Britain* or *Ireland*, shall pay double Alien's Custom. *A. N.* § 5. *Vid. Oyles, 2.*

FLOTSAM, *vid. Goods, 26. Ships, 12.*

FREE PORTS, *vid. Aliens, 4.*

FUSTICK, } *vid. Plantations, 12.*
FURRS, }

G.

GABBARD NOTES, *vid. Boatmen, 1.*

GABBARDS, *vid. Boatmen, 1. Goods, 28. Lighters, 1.*

1 GAUGERS—For the better accounting with Brewers, Distillers, &c. the Commissioners or their Sub-Commissioners respectively, shall and may under their Hands and Seals appoint such, and so many Gaugers or Seachers as they find needful, to enter by Night or by Day, into all or any Houses, Brewhouses, Stillhouses, or other Places whatsoever, belonging to any Brewer, Distiller, &c. and to Gauge the Coppers, Fatts, or other Vessels of any Brewer, and take Account of the Barrels of Drink brewed, or the Quantity of Aquavitaæ

GAUGERS. GOODS.

Aquavitæ or Strong Waters made or distilled, and make Return or Report thereof, under his or their Hands, to the said Commissioners their Sub-Commissioners or Deputies. And the Quantity so returned or reported by the Gauger shall be the Charge, according to which Excise shall be paid, in Case such Return do exceed what the Brewers and Distillers shall on Entry charge themselves with, and not otherwise. A. E. § 37.

May taste the Drink on any Brewer's Dray.

2—May from Time to Time, taste the Drink on any Brewer's Dray, where, or when soever they find or meet the same, and also (on request) may enter the Cellars or other Rooms of any Non-brewing Retailer, and taste the Drink in the same. Any such Retailer refusing Entrance, or admitting Entrance, refusing to give Account of his Brewer's Name, and Quantity of Drink he had from him, and when received, shall forfeit 5 L. to be levied according to the Act of Excise, with like Remedy of Appeal. 4 Geo. I. cap. 2. § 9.

Their Power as to Non-Brewing Retailers.

How to Charge the Duties on Strong Waters from a Decrease of Wash.

3—May keep an Account of all Wash and Low-Wines in Possession of any Distiller, and on decrease of Wash from Corn malted or unmalted, or any other Grain, may Charge such Distiller with as much strong Waters as one ninth of the Decrease amounts to, or as one third of the first Extraction from the said Wash, so decreased (commonly called Low-Wines) shall amount to. And on decrease of any Wash from Sugars, Molosses, or other decayed Wines, may charge such Distiller with one sixth Part as strong Waters, or with as many Gallons of strong Waters, as one half of the first Extraction of Low-Wines shall amount to, and such Distiller shall pay Duty accordingly. 4 Geo. I. cap. 2. § 9.

Vid. ALE-HOUSE-KEEPERS, 5, 6.

BREWERS, 3, 6.

COMMISSIONERS OF EXCISE, 7.

DISTILLERS, 1.

GINGER, vid. Plantations, 12.

GOALERS, vid. Distress, 4, 5.

Goods of Asia, Africa, or America, in what Ships to be Imported.

1 GOODS.—No Goods or Commodities whatsoever of the Growth, Production, or Manufacture of Africa, Asia, or America, or any Part thereof, or which are described or laid down in the usual Maps or Charts of those Places, shall be imported into Great-Britain or Ireland, in any other Ships or Vessels whatsoever; but in such as do truly, and without Fraud belong only to the People of Great-Britain, Ireland, or of the Lands, Islands, Plantations or Territories in Asia, Africa, or America, to the Crown of England belonging, as Proprietors or right Owners thereof, and whereof the Master and three fourths of the Mariners at least are English; under forfeiture of all such Goods, and of the Ship in which Imported, with all her Guns,

GOODS.

Guns, Tackle, Furniture, Ammunition, and Apparel, one Moiety to the Crown, and the other to him or them who shall seize, inform, or sue for the same in any Court of Record, by Bill, Information, Plaint, or other Action; wherein no Effoin, Protection, or Wager of Law, shall be allowed. A. N. § 3.

2—No Goods or Commodities of foreign Growth, Production or Manufacture, which are to be Imported in English what Places. Shipping and navigated as aforesaid, shall be shipped or brought from any other Places or Countries, but only from those of their said Growth, Production, or Manufacture; or from those Ports, where they can only, or are usually first shipped for Transportation, and from no other Places or Countries, under forfeiture of all such Goods so imported contrary to the true meaning hereof, as also the Ship, &c. (as in preced. Art.) Ibid. § 4.

3—No Goods or Commodities of the Growth, Production, or Manufacture of Muscovy, or of any of the Countries or Dominions to the Great Duke or Emperor of Muscovy or Russia belonging; also no sorts of Masts, Timber, or Boards, no foreign Salt, Pitch, Tarr, Rosin, Hemp or Flax, Raisins, Figs, Prunes, Olive Oyls, no sorts of Corn or Grain, Sugars, Pot-ashes, Wines, Vinegar, or Spirits called Aquavitæ or Brandy Wine, shall be imported into Great-Britain or Ireland, in any Ship or Vessel whatsoever, but in such as do truly and without Fraud belong to some of the People thereof, as true Owners and Proprietors, and navigated as aforesaid (Art. 1.) and that no Currans nor Commodities of the Growth, Production or Manufacture of any of the Countries or Dominions to the Ottoman or Turkish Empire belonging, shall be imported in any other than English built Shipping and navigated as aforesaid; except only such foreign Ships as are of the Built of that Country or Place, of which said Goods are the Growth, Product, or Manufacture respectively, or of such Port where the said Goods can only be, or most usually are first shipped for Transportation; and whereof the Master and at least 3/4 of the Mariners are of the said Country or Place, on forfeiture of Ship and Goods to be disposed of, and recovered as before. (Art. 1.) Ibid. § 8.

4—This shall not restrain the Importation of any Commodities of the Streights or Levant Seas, loaden in English built Ship, and navigated as above (Art. 1.) from the usual Ports or Places for lading them heretofore within the said Streights or Levant Seas, though not of the very Growth of the said Places. Ibid. § 12.

5—People of Great-Britain, Ireland, or Islands of Guernsey or Jersey, may in Ships to them belonging and navigated as above, import,

Commodities of the Streights or Levant Seas, how to be Imported. Goods of the Spanish or Portugueze Plantations, how to be Imported.

GOODS.

above, load, and bring in, from any of the Ports of Spain or Portugal, or Western Islands, commonly called Azores, or Madera, or Canary Islands, all Sorts of Goods or Commodities, of the Growth, Product, or Manufacture of the Plantations or Dominions of either of them respectively. *Ibid.* § 14.

Bullion and Prize Goods excepted.

6—Nothing in this Act contained, shall Extend to Bullion, or Goods taken by way of Reprizal, by any Ship belonging to Great-Britain or Ireland, or Islands of Guernsey or Jersey, navigated as above, having Commission from the Crown. *Ibid.* § 15.

Foreign Vessels not to trade Coastways or between England and Ireland, &c. on forfeiture of Ship and Goods.

7—No Person whatsoever, shall load or cause to be laden and carried in any Bottom, Ship or Vessel whatsoever, whereof any Stranger or Strangers born (unless naturalized) be Owners, part Owners or Master, and whereof three fourths of the Mariners at least are not English, any Goods, Commodities, or Things of what Kind or Nature soever the same shall be, from one Port or Creek of Great-Britain, Ireland, or Islands of Guernsey or Jersey, to another Port or Creek of the same or any of them, under forfeiture of all such Goods so laded and carried, together with the Ship, &c. to be recovered in manner aforesaid. (Art. 1.) *Ibid.* § 6.

Custom-Rates made a Law.

8—*Custom*—The Book of Rates hereunto annexed shall be the Rates, according to which all Goods and Merchandizes of every natural born Subject or Denizen, Imported or Exported, of the Value of every 20s. as therein rated shall pay 12d. English Money; which Book of Rates, with the Rules, Orders, and Directions thereunto annexed, shall be and remain as effectual to all Intents and Purposes, as if included in the Body of this Act. (*vid. the Advertisement preceding the Rates.*) A. C. § 2.

Goods not Rated for Custom to be valued on Oath of the Importer.

9—If any Goods liable to Custom, be Imported or Exported, which are not mentioned in the said Rates, the Customer or Collector for the Time being, shall levy the Custom and Subsidy of Poundage, according to the true Value and Price of such Goods, to be affirmed on Oath of the Merchant in Presence of the Customer, Collector, Comptroller, and Surveyor, or any two of them. *Ibid.* § 30.

Plantation Goods from Great-Britain to pay but half Custom. Wines and Tobacco from Great-Britain, what Custom to pay.

10—All Commodities of the Growth or Manufacture of the British Plantations, first Imported into, and landed in Great-Britain, and thence Exported into Ireland, shall pay but one half of the Custom imposed by the said Rates. *Ibid.* § 35.

11—All Wines and Tobaccos imported from Great-Britain, shall pay only so much Subsidy, as on Exportation thereof, ought to be repayed or discharged of the Tonnage, Poundage,

GOODS.

age, and additional Duties, there paid or secured for the same. *Ibid.* § 35.

12—All Silks and Silk Manufactures, and all other foreign Commodities, except Wines and Tobaccos, and Commodities from the English Plantations, Imported by Subjects from any Part beyond the Seas, other than Great-Britain, shall pay one third more in Subsidy, over and above the Subsidy payable for the same according to the said (Custom) Rates. *Ibid.* § *ibid.*

Goods from foreign Parts to pay one third additional Custom.

13—And for all, or any Commodities Imported or Exported by Aliens, shall be paid double the Custom or Subsidy payable by this Act, for the same Commodities Imported or Exported by Subjects. *Ibid.* § *ibid.*

Aliens to pay double Custom.

14—Every Merchant shall be allowed on all Goods Imported, appointed to pay the Subsidy of Poundage, according to the said Rates, 5 l. in the Hundred of the said Subsidy. *Ibid.* Rule 8.

5 per Cent. in Custom.

15—All Merchandizes Customed outwards in any Ship or Vessel, which cannot be laden aboard the same Ship, shall be appointed to another Ship by Certificate openly Sealed, subscribed and Delivered in the Custom-House, on Oaths of the Searchers or Surveyors and Owners openly taken, that said Goods did not pass according to the former Cocket. *Ibid.* Rule, 26.

Goods customed Outward in one Ship, which cannot be laden thereon, may be shipp'd on another.

16—If any Goods or Merchandizes of any Merchant, being born a Denizen of any of his Majesty's Dominions, shall be taken by Enemies or Pirates upon the Sea, or perish in any Ship taken or perish'd, whereof the Subsidies or other Duties shall be duly paid or agreed for, and that duely proved before the Lord Treasurer of Ireland, or the Chief Baron of the Exchequer for the Time being, by Examination of the same Merchant or his Executors or Administrators, or by two credible Witnesses at the least Sworn, or other reasonable proof and Witness Sworn, then the same Merchant or his Executors or Administrators shall, and may Ship in the same Port where said Goods were Customed, so much other Goods, as those lost shall amount to in Custom, without paying any thing for the same, so as said proof be recorded and allowed of in the Court of Exchequer, and certified to the Collector of the Port, where the said Goods are to be Shipp'd Custom free. *Ibid.* § 4.

Natives having lost their Goods that paid Custom Outwards, may ship out so much other Goods, as those lost amounted to in Custom, Duty free

17—If any Merchant, having duely paid all Duties inwards for foreign Goods, shall keep the same or any Part thereof in his Hands without Alteration of Property, * after a Year be

Goods that paid Duty at Importation, may be shipp'd out Duty free.

* Foreign Goods that have paid Duty Inwards may be exported before the Expiration of 12 Months Duty Free, and the Exporter (if a Native) is also intitled, elapsed,

GOODS.

elapsed, he is to be permitted (if he think fit) to export the same without paying any Subsidy Outwards, on due Proof of Entry thereof, and Payment of Subsidy Inwards. *Ibid.* Rule 5.

Excise on Drugs. 18—*Excise*—For all Manner and Sorts of Drugs Imported, of the Value of every 20 s. thereof, as they are particularly and respectively rated and valued in the (*Excise*) Rates, to be paid, and so after that Rate for a greater or lesser Quantity, 2 s.—For all manner and sorts of raw Hemp, undrest Flax, Tow, Tarr, Rosin, Pitch, Wax, Cable, Cable-Yarn, or Cordage Imported, of the Value of every 20 s. &c. to be paid, and so after that Rate for a greater or lesser Quantity, 6 d.—For all sorts of Wine, Tobacco, Silks, Salts, and other Goods and Merchandizes of what nature or kind soever specified and rated in the said Book of Rates, Imported into this Kingdom, of the Value of every 20 s. of the same, as particularly rated and valued in the Book of Rates, to be paid, and so for a greater or lesser Quantity 12 d. (vid. *Advertisement preceding the Book of Rates.*) A. E. § 4, 5, & 6.

Excise Rates made a Law. 19—Which said Rates, and every Article therein contained, shall be, and remain as effectual, to all Intents and Purposes, as if particularly included in the Body of this Act. *Ibid.* § 8.

Goods not rated for Excise how to be valued. 20—For all other sorts of Goods, &c. Imported, not therein rated, except *Jewels, Bullion, Corn, Victuals, Arms,* and *Ammunition*, of the Value of every 20 s. of the same as rated for Custom, and if omitted and not specified in the Custom-Rates, then as they shall be rated and valued by the Sub-Commissioner, Collector and Searcher for Excise in the Port where Imported, or according to the highest Market-Price, the said Commodities may then bear, to be paid, and so after that Rate, for a greater or lesser Quantity 12 d. *Ibid.* § 7.

Fine Goods may be secured in the Store. 21—The Commissioners, and the respective Customers and Collectors, or their Deputies (for whom they will answer) may by Warrant in Writing on the Arrival of any Ship with Goods from beyond Seas, secure and take out of the same, all fine Goods of small Bulk or Package, as they may discover, or have cause to suspect their being intended to be conveyed on Shore without payment of Duty, and put the same into the Ware-houses of the respective Custom-houses, there to remain till Payment of the Duty. A. C. § 9.

tuled to a Drawback or Repayment of one Moiety of the Custom paid Inwards for the same. Vid. Drawbacks, Art. 1.

GOODS.

22—If any Ship importing Goods from beyond Seas, shall not fully unlade or discharge the same within 28 Days after her Arrival, (Wind and Weather permitting) then preventing Fraud or Charge, the said Commissioners, &c. may unlade, and take on Shore all the Goods found in such Ship, and the same to secure in his Majesty's Stores or elsewhere, and the Charge thereof to be born by the Owners and Claimers thereof, at such moderate Rates, as the said Commissioners, &c. shall judge equal, and if any Person himself aggrieved touching the said Rates, he may Appeal to the Chief Governour, or Governours for the Time being, who are empowered to determine the same. *Ibid.* § *ibid.*

23—Any Person refusing to permit such Fine, or other Goods to be unladen and secured, as aforesaid, shall on Proof thereof, be forfeit 100 l. *Ibid.* § 10.

24—Any three or more Commissioners of the Revenue, the Collectors or other Chief Officer in the Port for the Time being, in their respective Districts, in all Cases where Goods are lodged in the Stores for the Security of his Majesty's Duties, shall cause all such Goods (which shall have remained there six Months, the Duties not paid or secured as the Law directs) to be publickly sold by Auction, or Inch of Candle; and the Produce of such Sale shall be first applied towards Payment of the Duties, and next the Charges of Warehouse-Room, Freight, and other Charges, and the Overplus shall be paid to the Proprietor, or other Persons authorized to receive the same. Provided always, that before such Sale, one Month's Notice thereof, and the Place, Day and Hour of making the same shall publickly be posted up at the Custom-house, and also at the *Tholsel*, or Market-house of the Port, where it is to be made. 12 Geo. I. cap. 2. § 8.

25—All Goods not entred, nor mentioned in the Invoice, and found concealed in the Ship 48 Hours, after such Invoice made, shall be liable to forfeiture, as fully, as if they were actually carried out of the Ship with Intention to Run them, to be prosecuted and disposed of according to the Act of Excise. 6 Geo. I. cap. 8. § 2.

26—All Goods saved out of any Ship or Vessel, forced on Shore or Stranded on the Coasts of this Kingdom (not being *wrecked Goods, *Jetsam* †, *Flotsam* ‡, or *Lagan* ||) shall be liable to Duty after

* Wrack'd Goods are such as are thrown or left on Land by the Sea, 5 Co. fol. 106. and belong to the King by his Prerogative, or such other Persons to whom the King hath granted Wrack, vid. Tit. Wrack.

† Jetsam, is any Thing thrown out of a Ship, being in Danger of Wrack, and afterwards the Ship perishes. 5 Co. 106. 6.

‡ Flotsam, is when a Ship perishes and the Goods float upon the Sea, Co. ibid.

|| Lagan, is such heavy Goods as the Mariners in Danger of Ship-wrack cast into the

GOODS.

after Charges of Salvage, &c. paid, be subject to Payment of the like Duties, and the Owners be entituled to such Drawbacks on Exportation, and the like Allowance and Abatements, as if the same were regularly Imported. *Ibid.* § 3.

Merchants Shipping off a Stranger's Goods in the Name of a Native. Goods landed or shipp'd off before entry, or at unlawful Times or Places forfeited and the Value. Lawful Hours.

27—No Merchant, Native or Stranger, shall ship off the Goods of a Stranger in the Name of a Native, on Forfeiture of the Goods to enter'd, and all his Goods personal. *A. C. Rule 2.*

28—No Goods, Wares, or Merchandizes whatsoever exciseable, shall be taken up or discharged out of any Vessel whatsoever, from beyond Seas, not in Leak or Wrack, to be laid on Land; or laden or put off from any Wharf, Key, or other Place on Land, into any Lighter, Boat, Ship, or Vessel whatsoever, for Exportation, before Entry of such Vessel at the Custom House, or at any other Time or Times, but only in the Day light, *viz.* from the 1st of *March*, to the last of *September*, betwixt Sun rising and Sun setting, and from the last of *September* to the 1st of *March* between seven in the Morning and four in the Afternoon, nor at, in, or upon any other Place or Places, than upon the open Key or Wharfs of the several Custom Houses of the Ports of this Realm, or such other Places as the chief Governor or Governors and Privy Council of *Ireland*, for the time being, on Application by the Commissioners of Excise, shall from time to time appoint, nor without the Knowledge or Consent of the Officers on Board, on forfeiture of all such Goods so discharged or laden, and also the Value thereof, to be levyed by Distress upon the Goods and Chattels of the Claimers, or Proprietors of the same. *A. E. § 10.*

Lawful Places.

Vid. Ports.

Goods Inwards, Outwards, or Coastways, landed or shipp'd before Entry, &c. forfeited and the Value.

29—All Goods whatsoever coming in or going out, either from or to any Part or Place beyond Sea, or any Port or Haven of this Realm, that shall be un-shipp'd landed or laid on Shore, or else shipp'd off from the same, at any other Times or Places than before mentioned, (*prec. Art.*) or that shall be un-shipped before due Entry made, or Warrant obtained from the Officer of Excise in the Port where unshipp'd, landed, or Shipp'd off, shall for so doing be lost and forfeited, and the

the Sea with a Buoy or Cork fastened to them, that they may find and have them again. If the Ship perish, they are called Lagan or Ligan, a Ligando; and such Goods with Jetfam and Flotfam, while they continue on the Sea belong to the Admiral by his Patent, but if cast upon the Land they are then called Wrack; and belong to him that bath the Wrack; vid. Co. ibid.

Merchant,

GOODS. COASTWAYS.

Merchant, Importer, or other Person landing, or shipping the same, shall likewise forfeit more, the just Value of the Goods.

A. E. § 17.

30—*Coastways* No Person shall carry any Goods prohibited, or whereof any Duties are payable, to discharge the same in any other Port or Place in this Realm, unless such Person do, before shipping thereof declare to the Collector, together with the Customer or Comptroller of the Port, where shipp'd, in the open Custom House, the Nature, Length, Number, or other Contents and Value of said Goods, and shall also enter into sufficient Obligation in Law, with sufficient security to the Crown, in a Sum amounting to the double Value of the Goods, so declared, with Condition that the same shall be discharged at some lawful Port, or Place within this Realm, and no other Port or Place whatsoever; which Bonds are to be taken by said Collectors of the Customs or their Deputies accordingly. *A. C. § 17.*

Goods Coastways to be enter'd and Bond given,

31—And in Case any of said Goods, shall be shipp'd or laden in any other Ship, to be carried *Coastways*, before such Declaration made, and Security given as aforesaid, then all said Goods or their Value shall be forfeited. *Ibid. § 18.*

Goods Shipp'd Coastways before such Declaration and Bond, forfeited,

32—Every Person shipping such Goods, and giving Bond as aforesaid, shall within two Months after shipping thereof, bring a true Certificate, under the Hand and Seal of Office of the Customer, or Collector, or Comptroller, or their Deputies, of the Port where the same shall be discharged, testifying, that said Goods so shipp'd, and the true Nature, Length and Number, or other Contents and Value thereof, is there discharged and landed, which Certificate, said Customer and Comptroller shall on Discharge thereof deliver without Delay. *Ibid. § Ibid.*

33—Every Merchant, who will convey or carry any foreign Goods, for which Cuitom was paid at Importation, from one Port in this Realm to another Port in the same, shall bring from the Collector and Comptroller of the Port, where said Goods shall be so entred, a Certificate under their Seals, directed to the Collector and Comptroller of the Port, where the same shall be conveyed and carryed, specifying in said Certificate the Quality and Quantity of Weight, Number and Measure of the Goods, which Certificate shall be delivered to said Customer, Collector and Comptroller before discharge thereof, that they, or such as they shall appoint, may examine whether the Quality and Quantity of the same do agree with such Certificate. And if any such Certificate, shall not be duely made in Form and Manner aforesaid, such Customer, or Collector, shall forfeit his or their Office. And if such Goods or any Part thereof shall be discharged, unpack'd, or

Foreign Goods how to be carried Coastways,

G O O D S.

put to Sale within any other Port than the same, where first entered, before said Certificate be delivered, and the Goods seen as aforesaid, the same shall be forfeited and confiscated. *A. C.* § 19.

Coast Certificates for exciseable Goods.

34—Every Person shipping Goods Coastways, which had before paid Excise, shall take from the Officer of Excise in the Port, where he shall ship the same, a Certificate under the Hand of such Officer, certifying the Contents, Quantity and Quality thereof, which Certificate shall be delivered to the Officer of Excise in the Port, where they arrive, who shall thereupon grant Warrant for their landing and taking up: But if such Certificate shall be concealed, or omitted to be taken out and delivered as aforesaid, then such Goods shall be liable to Entry and Payment of Excise, as if imported directly from beyond Seas. *A. E.* § 28.

If the Ship be to discharge at different Ports, Cock- et to be endorsed.

35—In Case a Ship be to deliver part of her Goods at one Port, and the rest at any other Port or Ports, the Officers of Excise, where such part of said Goods or Lading shall happen to be delivered, shall certify and indorse on the Back of the Lett-pas or Transire, the Quantity and Quality of the Goods therein mentioned, which have been landed and delivered in such Port or Ports. *A. E.* § 27.

Vid. Abatement, 1, 2.

Aliens, 5.

Boatmen, 1.

Boats, 1, 2.

Certificates, 2.

Custom, 2.

Distress, 3.

East-India Goods, 1.

English, 2.

Entries, 2, 3, 5, 7, 8, 9, 10, 11.

Exchequer, 2.

Excise, 4, 5, 6.

Fish, 1.

Hops, per Tot.

Isleman, per Tot.

Land Carriages, 1, 2, 3.

Masters, per Tot.

Officers, 1, 2, 3, 4, 8, 15, 16, 17, 18, 20, 21, 22.

Plantations, 1, 7, 8, 9, 10, 11, 12, 13.

Seizures, per Tot.

Ships, per Tot.

Ware Houses, 1, 2.

Wharfingers, 1.

Wines, 1.

GRAIN,

GREENWICH HOSPITAL.

GRAIN, *vid. Goods, 3.*

Wines, 1.

1 GREENWICH HOSPITAL, — Every Seaman or other Person employed by her Majesty, her Heirs or Successors, or by any other Person in her Majesty's Ships, or any Ship or Vessel belonging to *Great Britain, or Ireland, or Dominions thereunto belonging*, and every Master or Owner, navigating or working in his own Ship or Vessel, whether employed on the high Sea, or Coasts of the same, or in any Port, Bay, or Creek (except such Apprentices under 18 Years of Age, as are exempted by 2d *Annæ, C. 16, B.* and Persons employed in any Boat on any the Coasts of *Great Britain, or Ireland*, in taking of Fish which are brought fresh on Shore into *Great Britain or Ireland*, and Persons employed in Boats or Vessels, that Trade only from place to place within any River of *Great Britain or Ireland*, or in any open Boats upon the Coasts of the same) shall pay 6 *d. per Menssem*, or proportionably for a lesser Time, during the Time he or they shall be employed in, or belonging to said Ship or Vessel, for better Support of the *Royal Hospital at Greenwich.* 10 *Annæ, cap. 17, § 1. B.*

Seamen to pay 6d. per Menssem to the Support of Greenwich Hospital.

2—The Master, Owner, or Commander of every Ship or Vessel, not in her Majesty's Service, is hereby impowered and required to deduct and detain out of the Wages, or other Profits accruing to such Seaman or other Person employed in his Ship or Vessel, (other than such as are excepted, *Art. 1.*) said Duty of 6 *d. per Menssem*, and shall pay the same to the Officers on that Behalf appointed. *Ibid.* § 2.

To be stop'd by the Masters, &c.

3—The Lord High Admiral of *Great Britain*, or Commissioners appointed for executing that Office for the Time being, shall and may appoint such Receiver or Receivers of said Duty, as they think fit, and also may Authorize such Receiver, or Receivers, to depute and appoint the Collectors, or other Officers of the Customs, or such others as he or they shall think fit, to collect and receive the same, and all said Collectors and officers of the Customs, if so appointed, are to collect the same according to such Instructions, as shall from Time to Time be sent them in Writing by said Receiver or Receivers, and said Collectors and other Officers of the Customs, or others appointed to receive the same, shall for their Care and pains therein, have such Allowance out of said Duties, as the Lord High Admiral of *Great Britain*, or Commissioners for executing that Office shall judge reasonable. *Ibid.* § 3.

Lord high Admiral to appoint Receivers.

And to grant them Allowances out of said Duties.

E 3

4—Said

GREENWICH HOSPITAL.

Receivers may summon Masters or Owners (not residing above ten Miles off) and examine them on Oath.

Penalty for refusing.

Ships may be stopp'd till Payment be made.

Quakers Affirmation to be accepted instead of an Oath.

4—Said Receiver, or Receivers, or his, or their Deputies for the Time being, for better discovery of what shall be due, may, by Warrant under his or their Hands, summon all Masters and Commanders, or (in their Absence) the Owners of Ships and Vessels, not in her Majesty's Service, to appear at his or their Office, (so as the Person so summoned be not obliged to travel above ten Miles for the making such Appearance) and may examine every such Master, &c. as to the Number and Times of Service of all and every Person or Persons belonging to, or employed in such Ships or Vessels, who are liable to or chargeable with said Duty; and if such Masters, &c. or any of them shall refuse, when so summoned, (not having a reasonable Excuse) to appear accordingly, or if they shall appear and obstinately refuse to make full and true Discovery on Oath of the Matters aforesaid, which Oaths, said Receivers or their Deputies are hereby empowered to administer, or shall neglect to pay the Money due to said Hospital within fourteen Days, after being cleared inwards by the Officers of the Customs, (Vid. Infra Art. 9.) every such Offender shall in such Cases forfeit 20 l. for every such Refusal or Neglect, one Moiety to the use of said Hospital, and the other to the Person who shall sue for the same by Action of Debt, Bill, Plaint, or Information in any Court of Record, wherein no Essoign, Wager of Law, or Protection shall be allowed, and if a Verdict pass for the Plaintiff, he shall be allowed double Costs. Ibid. § 4.

5—If any such Master or Commander shall attempt to go to Sea with his said Ship or Vessel, before he hath duly accounted with and paid said Receiver, or Receivers, the said Duty for the Voyage preceeding, then such Receiver or Receivers, or their Deputies, are hereby empowered to stop such Ship from proceeding to Sea, till said Duty be paid: And on Death, or Removal of any Master of any Ship or Vessel, the Owners shall deliver his Successor a true Account of the Duty due to said Hospital as aforesaid, and Money sufficient for payment of the same, and in Default thereof, said Receivers or their Deputies, may stop such Ship from proceeding to Sea, till said Duties be fully paid. Ibid. § Ibid.

6—In all Cases wherein by this Act an Oath is required, the solemn Affirmation and Declaration of Quakers shall be accepted instead of such Oath, in such Manner and Form as directed 7 & 8. W. 3. C. 34. * for and during Continuance of said Act and no longer, and if such Quaker refuse to

* Continued for ever by I. Geo. I. cap. 6. § 1, 2. B.

make

GREENWICH HOSPITAL.

make such solemn Affirmation and Declaration, instead of the Oaths hereby required, he shall forfeit, and be subject to the like Penalties, as any other Person refusing to take an Oath, is liable to, by this Act; and in Case, such Quaker shall so affirm and declare any Matter which shall be false, or if any other Person shall, pursuant to the Execution of this Act, willfully or wittingly make a false Oath, he or they so offending, shall (on Conviction) suffer as in Cases of willful Perjury. Ibid. § 5.

7—No Contract or private Agreement made or entred into by any Seaman or Mariner, shall in any Ways debar, obstruct, or delay the Payment of said Duties. Ibid. § 6.

8—This is to be deem'd a publick Act, and if any Person shall be sued for any thing done in Execution thereof, he may plead the general Issue, and give this Act and the special Matter in Evidence; and if the Plaintiff become non-suited, or a Verdict pass for the Defendant, the Defendant shall recover treble Costs of Suit. Ibid. § 7.

N. B. The Stat. 2 Geo. II. cap. 7. B. is to the same Effect with the above Act of 10 Annæ, cap. 17. B. with the following Additions, viz.

9—The Collectors shall summon and examine Masters on Oath, as the Receivers and their Deputies may by 10 Annæ, Cap. 17. Masters neglecting or refusing, when summoned, to appear and discover on Oath, (which Oath the Collectors are to administer) shall forfeit 20 l. English, or the Value in Money of that Kingdom, to be recovered and applied as in Art. 4. Masters, &c. of Ships sailing from Jersey, Guernsey, Alderney, Sark and Man, or any the King's Colonies in America, to Great Britain, or Ireland, and back again, shall pay such Part thereof, as shall be due at their Arrival, or during their Continuance in Great Britain, or Ireland, within the said Kingdoms, and such Part due at their Return to, and during their Continuance, in said Islands or Colonies, within the said Islands and Colonies; Masters, &c. of British or Irish Ships sailing, &c. from thence to said Islands, &c. and back again shall pay said Duty in Great Britain or Ireland, only—Masters, &c. shall pay said Duty before their Ships are cleared Inwards by the Officers of the Customs in Great Britain, Ireland, &c. No Officer of the Customs shall clear inwards such Ship, or grant any Warrant, Cocket, Transfers, Returns, or Discharges, or suffer them to leave Port, until they produce an Acquittance, signed by the Receiver or his Deputy, for such Duty, and that he is not more than 30 Days in Arrear, or that they are exempted as aforesaid (Art. 1) every Master,

No private Contract to obstruct the Payment of said Duties.

To be deemed a publick Act. General Issue.

HEARTH MONEY.

Master, &c. neglecting or refusing to pay in the Manner, and within the Time aforesaid, and every Customer, Collector, or other Officer, making Default in the Premises, or acting contrary to said Directions, shall forfeit 20 *l. English*, if incurred in *Great Britain*, or *Ireland*. 2 *Geo. II. cap. 7. § 1. & 2. B.*

GROCERY WARES, *Vid. Drawbacks, 1.*

H.

HABERDASHERY, *Vid. Drawbacks, 1.*

Harbouring Run Goods, to forfeit treble Value.

HARBOURERS If any Person shall knowingly Harbour, keep, or conceal, or shall knowingly permit or suffer to be harboured, kept, or concealed, or shall sell or expose to Sale, or buy any exciseable Goods or Merchandizes, knowing that the same were run, such Person shall, over and above the Forfeiture of the Goods, forfeit and lose treble the Value thereof. 12 *Geo. I. cap. 2. § 6.*

HEADINGS, *Vid. Staves.*

Two Shillings per An. to be paid for every Hearth, &c. in this Kingdom.

1 HEARTH-MONEY — Every Dwelling, or other House, or Edifice, within this Kingdom of *Ireland* (other than such as are hereafter excepted. *Art. 5. 6, 7, 8 and 9.*) shall be, and by this present Act are, charged with the Annual Payment to the Crown for every Hearth, Firing Place and Stove within the same 2 *s. sterl.* 14 & 15 *C. II. cap. 17, § 1.*

When due.

2 — Said Duty shall be payable Yearly on the 10th of *January*, in every Year at one intire Payment. 17 and 18. *C. II. cap. 18, § 13.*

Payable on Demand, or to be levied by Distress.

3 — Said Duty shall be paid to the Officer, appointed to receive the same, (*Infra, Art. 11.*) on Demand thereof by such Officer or his Deputy, at the House, Chamber, or Place, where said Duty shall arise, or grow due; and in Case of Refusal, or Non-payment, after such Demand, said Officer, or his Deputy may with the Assistance of a Constable or other publick Officer, in the Day-time, levy said Duty and Arrears thereof, by Distress and Sale of the Goods of the Party so refusing, or making Default, restoring the Overpluss over and above the Duty and Arrears, and Charges of Distress, which Charges shall in no Case exceed the fourth Part of the Duty and Arrears so levied. *Ibid. § 5.*

4 — A

HEARTH MONEY.

4 — A List is to be returned into the *Exchequer* of such Persons as shall make Default of Payment, where no distress is to be found, and his Majesty's Officers in said Court of *Exchequer*, shall discharge all such Persons (paying the respective Sums charged on them) without taking any Fees for the same, and shall Issue out Procefs to levy said Duties upon any Goods or Lands of the Persons charged, wheresoever the same shall be found, in Case no Distress can be found in the County or Place, where said Duty was first charged. 14 & 15 *C. II. cap. 17. § 7.*

List of Arrears to be returned into the Exchequer.

Distress may be taken wheresoever found.

5 — In Case any two Justices of the Peace, shall in Writing under their Hands, Yearly certify their Belief, that the House wherein any Widow doth inhabit, within such County where they are Justices, is not of greater Value than 8 *s. per Ann.* upon the full improved Rent, and that neither she nor any other using the same Messuage, hath or occupieth any Lands or Tenements of their own, or others of the Value of 8 *s. per Ann.* nor hath any Lands, Goods, or Chattels of the Value of 4 *l.* in their own, or the Possession of any other in trust for them, on such Certificate, such House is hereby discharged for that Year of said Duties. 14 & 15 *C. II. cap. 17, § 13. and 17 & 18 C. II. cap. 18, § 10.*

What Widow's Houses are exempted.

6 — No Person who lives upon Alms, and is not able to get his or her Living by Work or Labour, shall be chargeable with said Duties, 14 & 15 *C. II. cap. 17, § 12.*

Poor not to be chargeable with pay.

7 — This Act shall not extend to charge any Hearth or Stove, within the Scite of any College, Hospital, or Alms House, (*vid. following Art.*) *Ibid. § 18.*

Colleges, Hospitals and Alms Houses.

8 — No Houses or Edifices within the Scite or Precinct of any Cathedral or Collegiate Church, within this Kingdom shall be (*by preced. Art.*) discharged of said Duties. 17 & 18 *C. II. cap. 18, § 11.*

9 — All Ovens in Bakers Houses, and in Taverns, Inns, and Victualling Houses, and all Kilns wherein Malt or other Grain is or shall be dried; shall be deemed publick Ovens and Kilns, and shall be charged with Duty accordingly, and all other Ovens and Kilns shall be deemed private, and shall not be charged with any Duty. 14 & 15 *C. II. cap. 17, § 18. and 17 & 18. C. II. cap. 18, § 12.*

What Ovens and Kilns shall be deem'd publick.

10 — All Houses in which Fires are made, having no fixed Hearths with Chimneys over them, shall be deem'd and taken to have two Hearths, and shall pay accordingly, until there shall be one or more fixed Hearth or Hearths, with a Chimney or Chimnies placed over the same in all or every dwelling House or Houses aforesaid. 17 & 18. *C. II. cap. 18. § 14.*

Houses having no fixed Hearths how to be charg'd.

HEARTH MONEY.

Lord Lieu-
tenant, &c.
may appoint
Officers.
Their Pow-
er and Duty.

11—The Lord Lieutenant or other chief Governor or Governors for the Time being, and Council, may constitute and appoint such Officers for the receiving and collecting said Duties, as they shall think meet; which Officers, or any of them, shall have full Power to Examine and Supervise the Rolls and Numbers of Hearths, firing Places, and Stoves already returned, or that shall be returned into the Court of *Exchequer* in pursuance hereof, (*Art. 17 and 18.*) and to take Copies or Abstracts of the same, without paying any Fee. And being accompanied with a Constable, or other publick Officer of the Place, (who are hereby required to attend and assist on this Occasion) and in all Places where there are no Constables or publick Officers, or where the Constables or other publick Officers refuse so to attend, and assist, then without any such Assistance, to enter, in the Day time, into any dwelling or other House or Edifice, and to search and examine whether there be any more Hearths, &c. than were formerly returned or certified, and such Officer and also the Constable, &c. if assisting, shall, where they find any Difference, certify the same under their Hands, and likewise return a Duplicate thereof unto his Majesty's Remembrancer in the Court of *Exchequer*; and said Officers so appointed shall have Power to collect and levy said Duties, and all Arrears that shall hereafter grow due for the same. 17 & 18. C. II. cap. 18, § 4.

To give Security.

12—None to be employed as aforesaid, unless they shall first give in sufficient Security to the Crown before one or more of the Barons of the *Exchequer*, for the due collecting, levying and paying in the said Revenue, or such Part thereof as shall be committed to their Trust, and shall likewise take a corporal Oath before one or more of said Barons, or such other Persons, as shall be authorized to take such Security and Oath, by Commission from said Court of *Exchequer*, for the due and faithful Execution thereof, according to the Laws enacted for that Purpose, and that they shall not exact or demand any Fee or sum of Money for the Execution thereof, from any Person, but only from the King's Majesty, on Pain of being disabled to execute said Office or Employment, and on legal Conviction for any such Crime, to render treble Damages to the Party grieved, and shall sign and deliver Acquittances for Money by them received, without Fee or Reward, which Acquittances, shall be a final Discharge. *Ibid.* § 7.

And to be Sworn.

To give Acquittances gratis.

Owners, &c. 13—Every Owner or Occupier of any House, &c. shall respectively within six Days after Notice given, deliver a true Account in Writing under his Hand of all Hearths, firing Places, and Stoves within their several and respective Edifices aforesaid. 14 & 15. C. II. cap. 17, § 1.

14—All

HEARTH MONEY.

14—All such Returns are to be made and delivered, some time before the 10th of *November* Yearly, and to that End the several Constables and Assistants (*Art. 24.*) are required to give Notice to the several Owners, &c. throughout the Kingdom Yearly, by the 3d of *November*, to deliver in such Accounts of their Hearths, &c. 17 & 18 C. II. cap. 18, § 13.

15—If any such Owner, or Occupier shall omit in his Account, Owners, &c. so required to be made, any Hearth, firing Place, or Stove, omitting any Hearth, he shall for every such Hearth, &c. so omitted forfeit 4 s. &c. in such Account Penalty.

16—The respective Constables and their Assistants, shall on Receipt of the same, or in Default of such Account in Writing, or in Case there be no Occupiers, then within six Days after Notice fixed to the Door requiring such Account to be made, How to proceed where there are no Inhabitants. enter into said respective Houses in the Day Time, and compare such Accounts, and see whether the same be truly made or not, and if no such Account be delivered, then shall take Information by their own View, of the Number of such Hearths, &c. 14 & 15 C. II. cap. 17, § 2.

17—All said Accounts of the several Hearths, &c. within the respective Counties, Cities, and Country Towns aforesaid, Accounts of Hearths to be enrolled, and a Duplicate thereof in Parchment, to be returned into the *Exchequer*. *Ibid.* § 5. to be enrolled.

18—When any Increase or decrease of Hearths, &c. shall appear, an Account of the same is to be enrolled, and a Duplicate thereof sent into the *Exchequer*, and from thenceforth, As likewise any increase or decrease. the Owner, or Occupier of such House, where such Decrease is, shall be discharged proportionably, without any farther pleading in the *Exchequer*. *Ibid.* § 10.

19—If any Person shall fraudulently stop up, deface, cover, or conceal any Hearth, &c. chargeable with Duty, and the same to be proved by the Parties Confession, or upon Oath before one or more Justices of the Peace or chief Magistrate, &c. or by their View, he shall, on Proof thereof, pay double the Value of the Duty for the same to be levied as aforesaid. Penalty for concealing Hearths. 17 & 18 C. II. cap. 18, § 8.

20—If any Constable or other publick Officer aforesaid, shall refuse or neglect to give Assistance herein, he shall for every such Default, forfeit 40 s. to be recovered by Action of Debt, &c. in any Court of Record, one Half to the Crown, Constables, &c. refusing to give Assistance. the other to the Prosecutor. *Ibid.* § 2, & 5.

21—No Person to be charged, distrained, or molested for said Duty or any Arrearages, at any Time after the Space of two Years next after the Duty shall become due, nor for any Arrears, which shall not appear upon Record in the *Exchequer*. Arrears, &c. not to be charged after two Years. *Ibid.* § 6.

2—The

HEARTH MONEY.

- To be charged on the Occupiers, and not on the Landlord.
- 22—The Payments and Duties hereby charged, shall be charged only on the Occupier for the Time being of such Hearth or Stove, dwelling in such House, Edifice, or whereunto such Hearth, &c. shall be belonging, his Heirs or Administrators and not on the Landlord, who let or demised the same, his Heirs, Executors or Assigns. 14 & 15 C. II. cap. 17, § 19.
- 23—No Person indebted for said Duties, shall be thereby privileged as a Debtor to the Crown, to sue any Person in the Exchequer, or to assign any Debt to his Majesty his Heirs or Successors towards Satisfaction for the same. *Ibid.* § 20.
- Justices of the Peace to appoint two Assistants.
- 24—* Justices of the Peace at *Michaelmas* Quarter-Sessions in their respective Counties, are to nominate and appoint two Able Persons in each Parish to assist the Constables in taking an Account of the several Hearths, &c. and making up Returns, who together with the Constables, are to sign the same. *Ibid.* § 2.
- Justices of the Peace to determine all Differences.
- 25—If any Question or Difference shall arise, about taking Distress, or levying any Money as aforesaid, the same shall be heard, and finally determined by one or more Justices of the Peace near adjoining, or chief Magistrate of the Place respectively, on Complaint in that behalf made. And all Justices of the Peace and chief Magistrates and other his Majesty's Officers, within their several Limits and Jurisdictions, are hereby authorized and required to give Assistance from time to time to Officers appointed for collecting said Duty. 17 & 18 C. II. cap. 18, § 8.
- 26—Officers appointed for collecting this Duty, shall pay the same into his Majesty's Exchequer, by the end of *Hillary* Term Yearly, or within 30 Days after. *Ibid.* § 6.
- General Issue.
- 27—If any Action, &c. be commenced, or prosecuted against any Person for what he shall do in pursuance hereof, such Person may plead the general Issue, and give this Act and the special Matter in Evidence, and if the Plaintiff shall become Non-suit, &c. the Defendant shall recover treble Costs. 14 & 15 C. II. cap. 17, § 9.
- This Revenue not to be charged with any Grant or Pension.
- 28—This Revenue shall be duly and constantly paid into the Exchequer and shall not be particularly charged or chargeable with any Gifts, Grants, or Pensions whatsoever: And all and every such Grant, and all and every Clause of *Non Obstantes* therein contained, shall be utterly void. And the Persons to whom

* N. B. The Hearth Money Officers, tho' intitled to this Assistance, manage the whole by themselves, and only call in a Constable when any Resistance is made, or Difficulties arise.

H O P S.

- whom such Grants are, or shall be passed, shall be Accountants to his Majesty, &c. and shall pay back all Sums received on Pretence of such Grant, and the Court of *Exchequer* is hereby enjoined to issue out Process accordingly. 14 & 15 Car. II. cap. 17. § 8.
- 29—If any Person or Persons, Bodies politick or corporate shall procure or accept from the King, &c. any Pension, Gift or Grant, for Years or Life, &c. or any Sum out of the Revenue arising hereby. Such Person or Bodies politick or corporate, shall forfeit double the Value of such Pension, Gift or Grant. One Moiety to the Use of the Parish where resident, to be recovered by the Church-Wardens, the other Moiety to the Prosecutor. *Ibid.* § 14.
- HEMP, *vid. Goods, 3. Wines, 1.*
HEMPSEED, *vid. Flaxseed.*
HOOPS, *vid. Iron.*
Timber.
- 1 HOPS—No Person shall Import or cause to be Imported into *Ireland*, from any Part whatsoever, other than *Great Britain*, any Hops whatsoever, on forfeiture of all the Hops so Imported, or the Value, and also the Ship or Vessel with her Tackle, &c. in which Imported, two thirds to the Use of the Poor of the Parish in *Ireland*, where such Hops shall be seized or discovered, and one third to the Person seizing, informing, or suing for the same, or for the Value thereof in any Court of Record at *Dublin*, (*vid. infra* Art. 3.) and it is hereby declared, that the Importation of Hops into *Ireland*, other than from *Great Britain* is, and shall be, adjudged a common Nuisance. 9 Anne cap. 12. § 27. B.
- N. B. *This Act is made perpetual, by 1 Geo. I. cap. 12. § 5. B.*
- 2—The Master of every Ship or Vessel which shall carry any Hops to *Ireland*, shall take from the Collector or Comptroller of the Port in *Great-Britain*, where he shall lade any Hops, a Duplicate of his Content in Writing of all Hops so laden, under the Hand and Seal of such Collector and Comptroller, before he be permitted to sail out of the Port, which Duplicate shall be delivered to every such Master without Fee or Reward, and every such Master shall deliver on Oath, such Duplicate to the Officer of the Customs in such Port of *Ireland*, where he shall arrive, and intends to unlade, before he be permitted to land any Hops, on forfeiture of all such Hops, and 10 Shillings for every Pound Weight of the same, as shall be unladen or landed before such Duplicate is produced to the Officer, Collector, or Comptroller aforesaid; one Moiety to the Crown, the other to the Seizer or Prosecutor.

HOPS. **INFORMERS.**
 cutor in any Court of Record in *Dublin.* 1 *Geo. I. cap. 12*
 § 6. *B.*
 Hops, other than British to be burned, 3
 If any Hops, other than *British*, shall be landed in *Ireland*, out of any Vessel, they shall be forfeited, and burned in ten Days after Condemnation, and the Ship shall also be forfeited. Persons concerned in Importing them, or aiding and assisting in landing them, shall forfeit 5 *s.* for every Pound weight, and so in Proportion for a greater or lesser Quantity. The Fines and Penalties may be sued for, recovered or mitigated in *Ireland*, according to the Laws now in force relating to Hops. One Moiety to the King, the other to the Informer or Profecutor. 7 *Geo. II. cap. 19. B.*

Vid. Plantations, 12.
HOURS LAWFULL, *vid. Brewers, 6.*
Goods, 28.

OF ATTENDANCE, *vid. Excise Office, 1.*
Land-Carriages, 4.
Officers, 11, 12.

HOUSE OF CORRECTION, *vid. Distress, 4, 5.*

I.

JAYLORS, *vid. Distress, 4, 5.*
JAMAICA-WOOD, *vid. Plantations, 12.*
JETSAM, *vid. Goods, 26. Ships, 12.*
JEWELS, *vid. Excise, 4. Goods, 20.*
IMBEZZLEMENT, *vid. Warehouses, 1.*
IMPORT ACCOUNT, *vid. Excise, 11, 13.*
INDICO, *vid. Plantations, 12.*
INFORMATIONS, *vid. Offences, 1, 2.*

INFORMERS—All Seizures, Fines, Forfeitures and Penalties in this Act mentioned, all necessary Charges (as rated or allowed by the Commissioners of Excise, their Sub-Commissioners or Collectors respectively) being first deducted the one Moiety of the Remainder thereof, shall be to the Use of the Crown, and the other to him or them that shall feize, discover, or give information of, and prove any Breach hereof. *A. E. § 72.*
 2—In Case any Person subject to any Fine, Penalty, or Forfeiture, who is not a Principal, but an Abettor or Accessary to any Breach of this Act, shall discover any such Offence to the Commissioners, their Sub-Commissioners, or Collectors; every such Person shall not only be acquitted of any Penalty in

The Produce of Seizures, &c. on the Act of Excise to be divided between the Crown and the Informer.

Accessaries discovering, to receive one Moiety.

INFORMERS. **ISLE OF MAN.**
 in relation to himself, but shall have and receive one Moiety of the Fines, Forfeitures, and Penalties incurr'd by any other, whose Offence he shall so declare. *Ibid. § 73.*

Vid. Appeals, 4.
Boatmen, 2.
Commissioners of Excise, 15.
Sails, 1.
Wooll, 28, 33.

IRON—For every Tun of unwrought Iron imported into this Kingdom, to be paid 5 *s.* for Custom, and 5 *s.* for Excise, and no more; and for every thousand of Barrel Staves, Pipe Staves, Headings, or other Staves for making Casks, containing 6 score to each Hundred, 6 *d.* Custom, and 6 *d.* Excise, and no more; and for every Thousand Hoops or Laths at 6 Score to the Hundred, 1 *d.* and no more; and for every Barrel of Bark, 1 *d.* and no more. 2 *Annæ cap. 2. § 3.*

Vid. Timber, 1.
 1 **ISLE OF MAN**—No Tobacco, Wine, Brandy, *East-India*, or other Goods whatsoever, other than such as are the Growth, Product, or Manufacture of the *Isle of Man*, shall be brought from the said Island, into the Kingdoms of *Great-Britain* or *Ireland*, or within the Limits of any Port thereto belonging, on any pretence whatsoever; and in Case any Ship, Vessel, or Boat having on board any such Goods, brought from the *Isle of Man* (except as aforesaid) shall be found within the Limits of any Port of *Great-Britain*, or *Ireland*, or discovered to have been within such Limits as aforesaid, whether Bulk has been broke or not, such Ship, &c. together with the Tackle, Apparel, and Furniture, and also all such Goods so found on Board, or the Value thereof shall be forfeited. 12 *Geo. 1. cap. 28. § 22. B.*

2—Every Person who shall take any such Commodities (except as aforesaid) out of any Ship, Vessel, or Boat coming from the *Isle of Man*, within the Limits of any Port as aforesaid, or carry the same on Shore, or convey the same from the Shore when landed, contrary to the true meaning hereof, or be aiding or assisting therein, shall forfeit 100 *l.* or suffer 6 Months Imprisonment, at the Discretion of the Court in which he shall be convicted of such Offence. *Ibid. § ibid.*

3—No drawback shall be allowed for any Tobacco or other foreign Goods whatsoever exported from *Great Britain* or *Ireland*, to the *Isle of Man*, any Law, Custom, or Usage to the contrary notwithstanding. *Ibid. § 21.*

4—The

Goods Imported from the Isle of Man (except of the Growth, &c. thereof) or brought within the Limits of any Port, forfeited and the Ship, &c.
 Penalty on Persons aiding therein.
 No Drawback to be allowed for Goods exported to the Isle of Man.

ISLE OF MAN. JUSTICES OF THE PEACE.

4—The *Isle of Man* shall be added to, and included in the Oath upon all Debentures for foreign Goods Exported, whereon the Exporter is to swear that such Goods are not landed or intended to be landed in *Great Britain* or *Ireland* respectively, without which the Officers of the Customs shall not suffer the Debentures to pass, any Law or Custom to the contrary notwithstanding. *Ibid.* § 24.

5—If any Merchant or other Person shall enter any foreign Goods for Exportation, to parts beyond the Seas, other than the said *Isle of Man*, in Order to obtain the Drawback for the same; and such Goods shall nevertheless be carried to the said Island, and there landed, contrary to the true meaning hereof, the Exporter thereof shall forfeit the Drawback or the Amount thereof, as also the treble Value of the said Goods; and the Master of such Ship or Vessel on board which such Goods shall be shipped and landed as aforesaid, shall be subject to the same Penalties and Forfeitures and shall also suffer 6 Months Imprisonment, without Bail or Mainprize. *Ibid.* § 23.

6—All Penalties and Forfeitures hereby imposed for any Offence which shall be committed in *Ireland*, contrary to this Act, shall be sued for, recovered, and levied by such Ways, Means, and Methods, as any Penalty or Forfeiture may be sued for, or recovered by Virtue of any Laws in force in *Ireland*, relating to his Majesty's Revenue there, one Moiety to the Crown, and the other to the Informer or Prosecutor. *Ibid.* § 33.

7—Persons sued for any thing done by Virtue, or in Pursuance of this Act, may plead the General Issue; and give this Act and the special Matter in Evidence; and if afterwards a Verdict shall pass for the Defendant, or the Plaintiff discontinue his Action, or be nonsuited, &c. then the Defendant shall be awarded treble Costs. *Ibid.* § 34.

Vid. Boats, 2.

i JUSTICES OF THE PEACE—All Sheriffs, Justices of the Peace, Mayors, Portriffs, Sovereigns, Constables, and all other his Majesty's Officers in the several Counties, Baronies, Liberties, Franchizes, and Jurisdictions of his Majesty's Realm of *Ireland*, shall, and are hereby required to be, from Time to Time, and at all Times, aiding and assisting to the Commissioners of Excise, their Sub-Commissioners, Collectors, and all other Officers and Persons employed by or under them, in the due Execution of this Act, and punishing Offenders according to Law. *A. E.* § 74.

2—If any Person or Persons shall unlawfully or corruptly procure any Witness or Witnesses by Reward, Promise, or any sinister or unlawful Means whatsoever, to commit any willful

Isle of Man to be added to the Oath upon all Debentures.

Goods shipped off on Debenture, and landed in the Isle of Man.

The Penalty.

Penalties, &c. to be recovered as in Cases of Excise.

General Issue.

Sheriffs, Justices of the Peace, &c. to aid and assist the Commissioners and their Officers.

Subornation of Witnesses.

JUSTICES OF THE PEACE.

ful or corrupt Perjury in any Matter, Cause, or Thing which by Virtue of this Act shall depend or come before the Commissioners of Appeals, or of Excise, their Sub-Commissioners or Collectors by Complaint or Information; or if any Person or Persons either by Subornation or Means of any others, or by their own Act, Consent, or Agreement, shall commit any manner of willful Perjury by his or their Depositions before the said respective Commissioners, &c. And willful Perjury. any of them, in any Matters before-mentioned, every such Offender or Offenders shall for the said Offence, being thereof lawfully indicted and convicted, forfeit such Sums of Money, and be farther proceeded against, set, and put in the Pillory, as in and by Stat. 28 *Eliz.* is Enacted and Ordained*. And the Justices of Assize in their several Circuits, and the Justices of the Peace in every County at their Quarter-Sessions, both within Liberties and without, have full Power and Authority, by Virtue hereof, to enquire of all such Defaults and Offences by Inquisition, Presentment, Bill, or Information before them exhibited, or otherwise lawfully to hear and determine the same, and thereupon to give Judgment, Award, Process, and Execution of the same according to the said Statute. *A. E.* § 70.

Vid. Cards, 20, 21.

Coaches, 3.

Distress, 1, 4.

Hearth Money, 5, 24, 25.

Linen, 2.

Ships, 5, 6, 7.

* The Person suborning is to forfeit 40 l. and if such Offender being convicted have not any Goods, Lands, &c. to the Value of 40 l. he shall suffer half a Year's Imprisonment without Bail, &c. and stand one Hour in the Pillory in open Market, and be disabled to be a sworn Witness in any Court, &c. and the Perjurer, being convicted, shall forfeit 20 l. and have six Month's Imprisonment without Bail or Mainprize, and his Oath not to be received in any Court of Record in Ireland. And if he have not Goods or Chattels to the Value of 20 l. then to be set on the Pillory in some Market Place in the County, &c. where the Offence was committed, and there to have both his Ears nailed, and thenceforth be disabled to be sworn in any Court, &c. One Moiety of the said Penalties to the Queen, &c. the other to the Person thereby grieved that will sue for the same, 28 *Eliz.* cap. 1. § 1 & 2. Persons convicted of Perjury or Subornation may be farther punished by being sent to some House of Correction in the same County, or transported to some of the Plantations for any Term not exceeding 7 Years at the discretion of the Court or Judge, and if they break Prison, or return from Transportation before Expiration of the Term, shall suffer Death as Felons without Benefit of Clergy. 3 *Geo. II.* cap. 4. § 2.

LAND CARRIAGES.

K.

KEYS, *vid. Ports.*
KILNS PRIVATE, *vid. Hearth-Money, 9.*
KING'S COUNCIL, *vid. Wines, 15.*

L.

LAGAN, *vid. Goods, 26. Ships, 12.*
LAMBSKINS, *vid. Wool.*

What Goods shall be forfeited for Want of a Permit.

1 LAND-CARRIAGES—All Wines in Hogsheads, Brandy, and other foreign Spirits in Vessels containing more than four Gallons, Tobacco above the Weight of four Pounds, Silks in whole Pieces, and Indian Goods Imported into this Kingdom, other than and except Spiceries of all sorts, and except Tea, not exceeding the Weight of two Pounds, that shall be carried or conveyed into the Inland Parts thereof, shall be liable to be seized by any Officers of the Revenue and shall be deem'd Run Goods, and forfeited as such, unless the Carrier or Person conveying the same, shall actually produce a Permit or Let-pafs, given by the proper Officer of the Revenue for the Carriage of the said Goods, if demanded or required so to do by such Officer. 5 Geo. II. cap. 3. § 6.

The Carrier's and the Merchant's Oath to be sufficient on loss of a Permit.

2—Provided that on Oath made by the Carrier of the Loss of such Permit, and by the Merchant before the Commissioners, or Sub Commissioners in their respective Districts, that such Permit was not taken out or made use of, to his Knowledge or Belief, to cover or protect any other Goods, but was taken out for those particular Goods so seized; that in such Case, the Entry of such Permit in the Books of the proper Officer, or a Copy thereof duly attested, shall be Evidence of such Permit, as if the same had been produced at the Time of such seizure. *Ibid. § ibid.*

Fees for Permits.

3—No Collector, or other Officer whatsoever in his Majesty's Revenue, shall demand or take any other Fee or Reward for any Permit other than hereafter mentioned, *viz.* For any Permit, for any Quantity of Tobacco under 100 lb. Weight, or other Goods under the Value of 5 l. one Penny and no more; and

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LICENCES. ALE.

for every Permit for any Quantity of Tobacco of 100 lb. Weight and upwards, and other Goods of the Value of 5 l. and upwards, 3 d. and no more. *Ibid. § 7.*

4—The proper Officer appointed for issuing such Permits, shall attend every Day, at the usual Custom-House Hours, Sundays, Christmas-Day, and Good-Friday, only excepted. *Ibid. § ibid.*

Officers Attendance.

Vid. Excise, 12.

LATHS, *vid. Iron.*

Timber, 1.

LAWFUL HOURS, *vid. Brewers, 6. Goods, 28.*

1 LICENCES—ALE—No Person shall presume to keep any common Ale-House, or Tipling House, or to use common selling of Beer or Ale by Retail, without Licence, on forfeiture of 5 l. for every such offence. 14 & 15 C. II. cap. 18, § 2.

None to retail Beer or Ale without Licence.

2—Such Persons as shall sell Beer, or Ale only, in Places where the General Assizes, or Quarter Sessions shall be kept, during the Time of the General Assizes, or Quarter Sessions, or at Fairs during the Time of the Fairs, shall not be impeached for keeping or selling the same without Licence. *Ibid. § 4.*

Persons selling only at Assizes or Quarter Sessions Excepted.

3—Commissions shall from time to time be awarded under his Majesty's great Seal, unto every County, City, or Town Corporate within this Kingdom, to a convenient Number of Commissioners, some of the Chief to be of the Quorum, to be nominated by the chief Governor or Governors of this Kingdom, with Consent of the Council for the Time being. The said Commissioners to be chosen of the Justices of the Peace with others to be added to them in every County, as the chief Governor, or Governors and Council shall think fit, which Commissioners shall consider as well of the Number fit to keep Ale-houses, as of the Places where the same shall be kept, and the Ability of the Persons licenced to keep the same. *Ibid. § 1.*

Commissioners of Licences how to be appointed.

4—Said Commissioners, or two of them at least, whereof one to be of the Quorum, shall within one Month after Easter Yearly, assemble at the Quarter Sessions, and adjourn from time to time, to some other known Place within the Limits of their Commissions, as they shall think fit, and shall then and there make choice of such Persons as they shall know, or be credibly informed to be the fittest to keep Ale-houses, always taking especial Care, that such as they Licence, be Persons of good Behaviour and Report, able to entertain Travellers; and that their Dwellings be in convenient Places, as Market Towns, Villages, on Roads, &c. and not in Boggs, Woods, or other unfit Places. *Ibid. § ibid.*

Their Duty and Power.

L I C E N C E S . A L E .

- 5—Any two or more of said Commissioners, one whereof to be of the Quorum, shall licence such Persons to keep Ale-Houses and sell Ale, or Beer as aforesaid, for one Year from the Feast of Easter next preceeding, and no longer. 14. & 15 C. II. cap. 18 § 1.
- 6—The Party so licenced, shall immediately enter into Bond, with a good Surety to his Majesty's use, of 10 l. sterl. the Condition of which shall be, that said Party so licenced, shall observe the Assize of Bread, Ale, and Beer, and shall sell the same and other Victuals and Provisions for Travellers and Strangers, at reasonable Rates, and shall not make, or utter any unwholsome Bread, Beer, Ale, or Victuals, and shall keep two Beds, at least, well and conveniently furnished, for the Lodging of Strangers, and not to use, or suffer any Drunkenness, or excessive Drinking, or any common Dicing, or Carding, or other unlawful Games, and to keep good Order and Rule in his, or their Houses; nor willingly to harbour any suspected Persons, or any of ill Behaviour, or any of the Neighbours Servants during the Time of their Licences, and not to harbour any Strangers in his, or their Houses, unless in Case of Sicknes, or other reasonable Cause, above 24 Hours. *Ibid.* § *Ibid.*
- 7—Said Licences, to be made and said Recognizance to be acknowledged, at the publick Sessions, or other Meetings of said Commissioners, for that Purpose, and not otherwise. *Ibid.* § *Ibid.*
- 8—Every Person, so licenced, to sell Ale, or Beer, shall before he take out his Licence, pay to his Majesty, 20 s. current Money of and in England, at one intire Payment for every Year that he shall stand, or be so licenced to sell the same; said Money, to be paid into the Hands of Collectors thereunto appointed in every County, by the chief Governor, &c. and Council of this Kingdom, of which Collectors, said Commissioners, or any two of them, are to take Recognizance with good Sureties, and return the same into the Exchequer. *Ibid.* § *Ibid.*
- 9—Every Person so licenced, shall have some Sign, Bush, or Stake at his Door, to give Notice to Strangers, and Travellers, where they may receive Entertainment, for their reasonable Money. *Ibid.* § 5.
- 10—None of said Commissioners, shall either directly, or indirectly, take any Fee, or Reward, of any Ale-House keepers, for and concerning the obtaining of Licences as aforesaid, on forfeiture of 10 l. sterl. *Ibid.* § 3.

Licences to be granted for one Year only.

Persons licenced to give Bond. The Condition.

Licences, &c. to be made at publick Sessions.

20 s. to be paid at one Payment for Ale Licence each Year.

Collectors to give Security.

Signs to be kept.

Commissioners taking any Fee, &c. Penalty.

11—Col-

L I C E N C E S . A L E .

- 11—Collectors are to attend every Session of said Commissioners, Collectors to make Licences and Recognizances, and to enter the Names Duty of all such, as shall be licenced, and said Recognizances (*Art. 6.*) into a Fair Book, and the several Sums received. Every Recognizance therein entred, is to be signed by two of the Commissioners at least, whereof one to be of the Quorum, which Book, shall be returned on Oath of the respective Collectors, (to be admittred by any of the Barons of the Court of Exchequer,) into the Exchequer, half Yearly, by or before the End of Michaelmas and Easter Terms in each Year. *Ibid.* § 1.
- 12—Any of said Commissioners, or Collectors concealing the Concealing Names of Persons licenced, or any Sum of Money received Licences, for the same, shall for each Offence, forfeit 10 l. sterl. and the Penalty suffer such farther Punishment by Imprisonment or otherwise, as his Offence shall deserve. *Ibid.* § *Ibid.*
- 13—Said Collectors respectively to receive 1 s. English, over and Collectors above said 20 s. English, to be paid by the Person so licenced, Fees. and said Collectors shall neither directly, or indirectly, exact, or receive of any Person to be licenced as aforesaid, any Fee or Reward for said Recognizance, Licence, or Acquittance, other than as aforesaid for keeping any Ale House, without Licence, on Forfeiture of 10 l. sterl. and shall also be put from his, or their Office. *Ibid.* § 3.
- 14—The several Fines and Forfeitures before mentioned, shall Penalties, be the one Moiety to the Crown, the other to the Informer. &c. how to be distributed. *Ibid.* § 7.
- 15—WINE and STRONG WATERS—No Person or Persons Penalty on whatsoever, unless he or they be licenced and enabled in man- Persons re- ner and form following, shall sell or utter by Retail (*viz.* by tailing the Pint, Quart, Pottle or Gallon, or any other greater or Wine or lesser retail Measure) any Kind of Wine or Wines, Aqua strong Wa- ters without Vitæ, Uisquebagh, Brandy, Balkan, or other distilled strong Licence. Waters whatsoever, to be drank or spent within or without his or their Mansion House, or Houses, or other Place in his or their Tenure or Occupation, on forfeiture of 5 l. for every such Offence. 17 & 18 C. II. cap. 19 § 1 & 4.
- 16—All Persons selling or uttering Wine by any Quantity under who shall one Gallon, shall be deem'd and taken to be Retailers within be deem'd the meaning of the foregoing Article. 7 Geo. II. cap. 3 § 5. Retailers of Wine.
- 17—Commissions shall from time to time, be awarded under Wine. the great Seal, unto every County in this Kingdom, to a Con- Commission- venient Number of Commissioners to be nominated and chosen oners to be appointed. by the chief Governor, or Governors and Council for the time being, out of the Justices of the Peace, with such others to be added to them as the chief Governor, or Governors and Privy Council shall think fit, which Commissioners shall consider the Ability

LICENCES. Wine and Strong Waters.

Ability and Sufficiency of Persons to be licenced. 17 & 18 C. II. cap. 19 § 2.

Their Power and Duty.

18—Any two or more of said Commissioners shall assemble at such Times and known Places, within the Limits of their Commissions, as they think fit; and shall then and there make Choice of such Persons, whom as well for their good Behaviour, as for their Abilities, and Conveniences of Houses, Furniture and Places of dwelling, they shall know, or be credibly informed to be the fittest to sell Wines, Aqua Vitæ, and strong Waters aforesaid, taking always especial Care, that the Persons they Licence be of good Behaviour and Report. Ibid. § Ibid.

Licences to be granted for no longer Term than three Years.

19—Any two or more of said Commissioners, shall Licence such Persons to retail all or any kind of Wines, strong Waters, &c. to be drank and spent within or without their Houses for any Term not exceeding three Years from the 29th of September next preceding such Licence, and no longer. And said Commissioners by their Commissions shall be especially authorized to make said Licences. Ibid. § Ibid.

Rate of Wine Licence.

20—Every such Retailer of Wine whatsoever. (Art. 15 & 16.) shall pay to his Majesty's use, such Sum as shall be agreed to be paid for such Licence, so as none pay less than 40 s. Yearly, and none shall be compell'd in the City and County of the City of Dublin, to pay more than 40 l. Yearly, and in all other Parts of the Kingdom, more than 20 l. Yearly. Ibid. § Ibid.

Rate of strong Water Licence.

21—Every such Retailer of Aquavitæ, Usquebaugh, Brandy, Balkan, or strong Waters whatsoever, (Art. 15.) shall pay to his Majesty's use, such Sum as shall be agreed on to be paid for such Licence, so as none pay less than 10 s. Yearly, and none shall be compelled to pay more in the City and County of the City of Dublin, than 10 l. Yearly, and in all other Parts of the Kingdom, more than 5 l. Yearly. Ibid. § Ibid.

How to be paid.

22—Said Money to be paid by two equal Payments, the first to be made, before taking out such Licence, and the second Payment at the End of six Months after the Date thereof, for which respective second Payments the Parties licenced are to give Bond, said Payments to be made and Bond given to the Collectors thereunto appointed, in every County by any three, or more of said Commissioners, of which Collectors, any two of said Commissioners are to take Recognizance, with good Security with Condition for the due Payment into the Exchequer, of all Sums by them received, in respect of Licences. Ibid. § Ibid.

Collectors to be appointed and to give Security.

23—Said

LICENCES. Wine and Strong Waters. LIGHTERS.

23—Said Collectors are to attend every Session of said Commissioners to make Licences and Recognizances, and to enter Their Duty. the Names of all such as shall be licenced, into a Fair Book, with the several Sums of Money received, which Book being signed by two of said Commissioners at least, every Sitting, together with the Money received, shall be returned half Yearly into the Exchequer, viz. by the End of Michaelmas and Easter Term or 30 Days after, in each Year. Ibid. § Ibid.

24—Any of said Commissioners, or Collectors, concealing any Names of Persons licenced, or any Money received, or any Bonds taken, shall forfeit for every such Offence 20 l. sterl. Concealing of Licences, the Penalty. Ibid. § Ibid.

25—Collectors to receive after the Rate of two Shillings for every Year comprized in such Licence for selling Wines; and Fees. after the Rate of twelve Pence for every Year which shall be comprized in such Licence, for selling of strong Waters as aforesaid, and no more over and above the several Sums agreed, to be paid for said Licence, by the respective Persons so licenced. Collectors taking, or exacting any more, to forfeit 10 l. and be put from his or their Office. Ibid. § 3.

26—Commissioners taking any Fee or Reward, for, or concerning the obtaining any Licences, to forfeit 40 l. sterl. Ibid. § Ibid.

27—Persons offending against these Acts, or incurring any Forfeiture or Penalty therein mentioned, shall be proceeded against and punished either in the Exchequer or before the Justices of Assize at the General Assizes, or the Justices of the Peace at their Quarter Sessions, who are empowered to hear and determine the same. 14 & 15. Car. II. cap. 18. § 6. 17 & 18. Car. II. cap. 19. § 6.

N. B. From and after the 25th of March, 1734. the several Duties, &c. Duties, &c. several Duties and Forfeitures arising from Licences, shall be raised, answered, collected and paid, by such Ways, &c. by the Means, and Methods, as are appointed, directed and expressed by the Act of Excise. 7. Geo. II. cap. 3 § 3. Vid. Seizures, 3, 4. Wool, 21.

1 LIGHTERS—If any Goods, or Merchandizes, from beyond Lights, &c. into Seas, shall be unshipp'd, or put into any Lighter, Gabbard, which Wherry, Boat or any other Vessel whatsoever, without Consent of the Commissioners or respective Customers, put without consent of the proper Officers or Collectors, &c. testified by a Note under his or their Hands, every Officer forfeited.

L I N E N.

every such Lighter, &c. in which, such Goods be put, shall be forfeited. A. C. § 13.

Vid. Boatmen, 1.

Irish Linen to be exported Duty Free.

1 LINEN—From and after the 1st of August, 1735, there shall be paid no Duty whatsoever, to her Majesty, her Heirs, or Successors, for, or on Account of exporting any Flaxen or Hempen Cloath made, or manufactured in this Kingdom. 2. *Annæ, cap. 4, § 5.*

Fees on Entries of Linen outwards.

2—No Patentee or other Officer of the Customs or Revenue, their Clerks, or Servants, shall for Fees or on any Pretence or Cause whatsoever, take more for any one Entry of Linen Cloath, containing less than 58 Pieces than one Penny for each Piece, nor more than 4 s. 8 d. for any one Entry, containing 58 Pieces or upwards, nor more than 6 d. for any Certificate of such Parcels, being of the Growth and Manufacture of this Kingdom: And if any Officer, or Officers, shall demand or receive any greater Fee than as aforesaid, he or they being thereof convicted, shall, *ipso facto*, forfeit his or their Employments, and be ever afterwards incapable of having or enjoying any Office or Employment in the Revenue, Information thereof being first given, within fourteen Days, after the Offence, to some Justice of the Peace for the County or City where committed. 6 *Annæ, cap. 9, § 8.*

White or brown Irish Linen Cloath may be exported to the English Plantations, and in what Ships.

3—Natives of Great Britain, or Ireland, may lade and ship in any Port of Ireland in English built Shipping, whereof the Master and three Fourths of the Mariners, at least to be British or Irish, any white or brown Linen Cloath of the Manufacture of Ireland and no other; and the same to transport in such Ships and so navigated, into any Lands, Islands, Plantations, Colonies, Territories and Places to the Crown of England belonging in Asia, Africa, or America, and there freely traffick with and vend the same, any thing in the Act of Navigation, or any other Act to the contrary notwithstanding. 3 & 4 *Annæ, cap. 8, § 1. B.*

Requisites to be performed on Exportation of Linen to the Plantations.

4—Provided that no Ship coming to any of said Plantations, &c. from Ireland, shall unlade or break Bulk, till the Master or Commander thereof shall first have made known to the Governor of such Land, Island, Plantation, &c. or to the Person or Officers by him thereunto appointed, the Arrival of said Ship with her Name, and the Name and Surname of the Master or Commander, and shall have delivered to said Governor or Officer a true and perfect Invoice of his Lading, together with a Certificate from the chief Officer of the Port in Ireland where laden, expressing the Particulars of such Lading, with the Names and Abodes of the Exporters, and of two Persons, at the least, who shall have made Oath before such chief Officer, that such Goods and Linen are, *bona fide*

Oaths of two Persons required in Ireland.

L I N E N.

vide, of the Manufacture of Ireland, and until the Master shall have made Oath before such Governor or Officer, that said Goods and every Parcel thereof are the same, that he took on board by Virtue of such Certificate as aforesaid: Nor until such Ship have been searched by an Officer or Officers: And in Case the Commander of any such Ship shall unlade or break Bulk before said Requisites be performed; or if on such Search, any Woollen Goods not laden in England (necessary Apparel only excepted) or any Linen not laden in Great Britain, nor of the Manufacture of Ireland shall be found in such Ship, in all or any of said Cases, such Ship shall be forfeited, with all her Guns, Tackle, &c. together with all Goods and Commodities of what Kind soever imported or found therein, one third to the Crown, one third to the Governor of such Plantation, &c. if there seized, inform'd against, or sued for (or otherwise, that third also to the Crown), and the other third to the Person suing for the same in her Majesty's Court in such of said Plantations, &c. in which the Offence shall be committed, or in any of her Majesty's Courts at Westminster by Bill, Plaint, &c. wherein no Essoin, Protection, or Wager of Law shall be allow'd. 3 & 4 *Annæ, cap. 8, § 2. B.*

5—If any Ship laden with Goods in Great Britain for the Plantations aforesaid shall put into any Port in Ireland, and shall there take in any white or brown Irish Linen Cloth, in that Case the like Certificate and Oaths shall be made as before directed, (*Art. 2.*) and if on Arrival of such Ship in any of said Plantations such Certificate be produced, and Oaths made as aforesaid, such Ship, her Master, and Lading, shall be subject to such Rules, Visitations, Searches, and Penalties, as they respectively were subject to, by Virtue of the Laws in force before the passing of this Act, and no other. *Ibid.* § 10.

6—Said recited Act of 3 & 4 *Annæ*, (*Art. 4 & 5.*) so far as relates to the Exportation of Irish Linen Cloth for of this Privilege the British Plantations, shall be and continue in full Force, so long, as the Merchants and other Persons of Great Britain are or shall be permitted to import into Ireland, free of all Duties, white and brown Linen Cloth of the Manufacture of Great Britain. (*Vid following Article.*) 3 *Geo. I. cap. 21.* § 1. B.

7—It shall and may be lawful to and for all Merchants, or other White and Persons of Great Britain, to import into this Kingdom all brown Irish Cloth such white and brown Linen Cloth as is, or shall be of the Irish Cloth Manufacture of Great Britain, free, exempted and discharged may be imported Duty of all Duties whatsoever, so long and during such Time, as it shall be and continue lawful to export, from this Kingdom directly *vide* Privilege.

LINEN. LINEN DUTIES.

rectly to the British Plantations all Sorts of white and brown Linen Cloths of the Manufacture of this Kingdom on such Terms, Conditions and Limitations as in 3 & 4 Annæ, cap. 8. B. is limited and appointed, and no longer. (Vid. Art. 3, 4, 5, & 6.) 4 Geo. I. cap. 6. § 5.

Scotch Linen 8 not to pay additional Duty.

During the Remainder of the Term of 11 Years mention'd in 3 & 4 Annæ, cap. 8. B. and during such farther Time or Term for which said Act, so far as it relates to the Exportation of Irish Linen Cloth to the British Plantations, shall, by any Act that may be passed in Great Britain, be continued, no Linen Cloth of the Manufacture of that Part of Great Britain called Scotland, which shall be imported into this Kingdom, shall pay or be subject to the additional Duty or Custom of 6 d. per Yard granted, or imposed on all Linen imported, by 9 Annæ cap. 3. or by this Act, provided that the Importer do make Oath, that it is of the Manufacture of some Part of Great Britain. 2 Geo. I. cap. 13. § ult. Vid. Callicoe 5.

LINEN DUTIES.

- 1—All Sorts of Linen imported, not of the Growth or Manufacture of Great Britain, per Yard, 6 d. 8 Annæ cap. 2. § 2. 9 Annæ, cap. 3. § 4. & 7 Geo. II. cap. 10. § 5.
2—All white, painted, and stained Callicoes per Yard, 1 s. 6 d. 8 Annæ, cap. 2. § 2. 9 Annæ, cap. 3. § 4.
3—All painted and stained Mullins per Yard, 1 s. 6 d. 1 Geo. II. cap. 11. § 18.
4—Tea per Pound Weight, 1 s. 6 Geo. I. cap. 4. § 8.
5—Coffee, Chocolate, and Cocoa Nutts per Pound Weight, 3 d. Ibid. § Ibid.
6—The said Duties to be paid over and above the Duties of Custom and Excise, to be levied according to the Act of Excise with like Remedy of Appeal, and to be applied to the Use and Encouragement of the Linen Manufactures of this Kingdom, and to no other Use. 8 Annæ, cap. 2. § 2, 5 & 6. 9 Annæ, cap. 3. § 5. 6 Geo. I. cap. 4. § 9, & 10. & 7 Geo. II. cap. 10. § 5.
7—The additional Duty on Linen, Callicoe, and stained Muffin continued to the 25th of December, 1744, and thence to the End of the next ensuing Session of Parliament. 7 Geo. II. cap. 10. § 5.
8—The additional Duty on Tea, Coffee, Chocolate, and Cocoa Nutts continued to the 25th of December, 1737. 9 Geo. II. cap. 1. Vid. Loan Duties, 6.

LINEN YARN. LOAN DUTIES.

LINEN YARN. No Person shall sell or expose to Sale any Linen Yarn made in this Kingdom other than in Hanks or Dozens, each Hank consisting of twelve Cuts and no more, and each Cut containing one hundred and twenty Threads and no more; and all the Yarn in such Hanks or Dozens shall be Flaxen Yarn only, or Tow Yarn only, of the same Colour and Fineness, and each Hank to be one Yard and a Quarter in Length and no more; and each Cut to be separated, when reel'd, and not afterwards; and no Person to reel more than one Thread at a Time; and the Standard Reel of this Kingdom to be two Yards and a half in Circumference. 2 Annæ, cap. 4. § 1.
2—All Flaxen Yarn which shall be exported beyond Seas, and is not reel'd and made up as directed in the preceding Article, shall pay one Half-penny per Pound Weight for Custom to the Crown, over and above what is already due and payable for the same. 2 Geo. I. cap. 13. § 13.

Linen Yarn how to be reel'd and made up.

Dimensions of the Standard Reel.

Additional Duty on unstatuteable Linen Yarn.

LINSEED, vid. Flaxseed.

DUTIES appropriated to the Payment of a Loan of 300,000 l. with Interest at 5 l. per Cent.

Table with columns for item description and amount in L. s. d. q.
1—All Wines of the Growth of Portugal, per Tun 1 13 0
All other Sorts of Wine per Tun 3 00 0
Vinegar per Tun 1 00 0
All Manufactures made of Silk except the Manufactures of Great-Britain, China, Persia, or the East-Indies, per Pound Weight 0 02 6
All Hops per Pound Weight 0 00 0 1/2
All China, Earthen, Japann'd or Lacquer'd Ware, as valued or rated for Custom by the Act of Tonnage and Poundage 5 l. per Cent.

To be paid over and above all other Duties already payable for the same. 9 Geo. cap. 2. § 4.
2—If any of said Goods on which said additional Duties are charged shall after Payment thereof, or Security given for the same, be again exported by any Subject in 18 Months, or Stranger in 12 Months, after Importation, and due Proof be first made, by Certificate of the proper Officers, of the due Entry and Payment of said Duties, or Security having been given, and all other Requisites performed, as required by Law, in Cases where Excise is to be repaid by Virtue of the Act of Excise, then said additional Duties to be paid or allowed such Exporter, without Delay, within one Month after Demand thereof, or the Security to be so far vacated. Ibid. § 5.

Drawback, how to be granted.

LOAN DUTIES. LOOMS.

- 3—Said several and respective Duties, to be raised, collected, and paid, according to the Act of Excise, or any other Excise Law now in Force in this Kingdom, with like Remedy of Appeal. *Ibid.* § 6.
- 4—Every Person who shall have on the 25th of December, 1735, or at any Time between said 25th of December, 1735, and 25th of December, 1737, inclusive, any Salary, Profits of Employments, Fees, or Pensions in this Kingdom, shall pay unto his Majesty the full Sum of 4 s. *sterl.* out of every 20 s. a Year, which he, or she, do, or shall receive, or be intitled to, by reason of such Salaries, &c. over and above the Charges of executing said Employments; unless such Person shall live and actually reside within this Kingdom, during the Space of six Kalendar Months, at least, in each of said Years, to be stopped and deducted yearly, during said Term by the Vice-Treasurer, Pay-Master, and Receiver General of their Majesties Revenue, or by such Person, or Persons, who receive the same. *Ibid.* § 7.
- 5—This Act shall not extend to charge said Tax on the Salary, &c. payable to the Lord Lieutenant, or other chief Governor, or Governors, of this Kingdom, for the Time being, his or their Secretary, or Secretaries; nor to such Person or Persons, who shall within one Month after such Tax becomes payable, be exempted from Payment thereof by his Majesty's Sign Manual, produced for that Purpose, and lodged with the Vice-Treasurer of this Kingdom, or his Deputy, within one Month after said Tax shall become due; nor to Officers of Regiments commanded abroad for his Majesty's Service; nor to Half-Pay Officers on the Establishment of this Kingdom; nor to Widows of Officers; nor to any Officer under the Degree of a Field Officer. *Ibid.* § 9.
- 6—A separate and distinct Account shall be kept by the proper Officers of the Aids, Duties, and Taxes granted by this or any other Act of Parliament in Force in this Kingdom, and appropriated to particular Uses; and the Commissioners of the Revenue shall return their weekly Abstracts from the several Collectors to the Accountant General, who shall return a separate Account of the Duties, so appropriated, to the Vice-Treasurer or his Deputy; and every Collector to take a separate Receipt for said Duties, when paid into the Treasury, which said Receipt the Vice-Treasurer or his Deputy is hereby required to give accordingly. *Ibid.* § ult.
- 1 LOOMS—No Duty shall be paid for any Looms imported to the Use and Behoof of her Majesty, her Heirs and Successors. 2 *Annæ cap. 4.* § 11.

Said Duties to be collected according to the Act of Excise.

Tax of 4 s. per Pound on Absentees.

What Persons are exempted.

A separate Account to be kept of all appropriated Duties.

Looms, Duty free.

MAGISTRATES,

MARINERS. MASTERS.

M.

- MAGISTRATES, *vid. Justices of the Peace.*
- MALT, *vid. Corn.*
- 1 MARINERS—The Mate, Boatswain, or any of the Mariners that shall take into any Ship or Vessel any Goods to be exported, or shall land out of any Ship (not being in Leak or Wrack) any Goods or Merchandizes brought from beyond Seas, at any unlawful Places or Hours (*vid. Goods 28*) shall forfeit treble the Value of the Custom of such Goods, or suffer Imprisonment at the Pleasure of the chief Governor or Governors of *Ireland* for the Time being, or any two or more Barons of the *Exchequer*, not exceeding the Space of 12 Months. *A. C.* § 8.
- 2—Every Mariner, Seaman, or other Person, consenting, aiding, or being present at delivering or receiving any Goods out of, or into any Ship or other Vessel whatsoever, contrary to the true Intent of this Act, who shall not within one Month disclose the same unto the Commissioners, their Sub-Commissioners, or Officers of Excise, where such Offence shall be committed, shall, for every such Concealment or not disclosing as aforesaid, forfeit 10 *l.* to be levied by Distress, or in Default thereof, to be sent to the next House of Correction. (*Vid. Informers, ty. 2.*) *A. E.* § 12.
- 3—Every Mariner, Seaman, or other Person, knowing of, or assisting, being assisting in putting on board, or landing out of any coasting Vessel any exciseable Goods, at any other than lawful Hours or Places, or without leave from the Commissioners, &c. shall forfeit 5 *l.* to be levied by Distress, &c. *A. E.* § 26.
- Vid. Boats, 3.*
Masters, 8.
Merchants, 1,
Rescue per Tot.
Wool, 10, 12, 32.
- 1 MASTERS—Every Master of any Ship or Vessel, arriving in any Port Town of this Kingdom, shall declare when thereunto required by any Revenue Officers in such Port or Town, his own real Name and Sir-name, and also the true Name of his Ship, and discover the true Port or Place where bound, on forfeiture of 100 *l.* to be recovered according to the Act of Excise;

Penalty on Mariners shipping or landing Goods at unlawful Times or Places.

Consenting, aiding, or being present.

The Penalty. &c. in any coasting Vessel.

The Master's Declaration at his Arrival in any Port.

MASTERS.

Excise; provided always that the Master, notwithstanding such Declaration, shall have twenty eight Days to invoice his Ship, or go to any other Port as before the making of this Act. 5 Geo. II. cap. 3. § 5.

Refusing to admit Tide-waiters on board, &c.

2—If any Master, Owner, or other Person taking Charge of any Ship or Vessel, shall refuse to permit any Tide-waiter or Officer thereunto appointed by the Commissioners, and respective Customers and Collectors of the Customs, to come on board his or their Vessel, and there to remain and lie on board, till the Goods and Merchandizes therein shall be unladen, or till they, the said Officers, shall be thence discharged; and if after clearing any Ship or Vessel, or discharging said Officers there shall be found on board the same any Goods or Merchandizes, which have been concealed from the Knowledge of the Officers on board, and for which the Duties due on Importation thereof are unpaid, in every such Case the Master, &c. shall forfeit for every such Offence 100 l. A. C. § 14. & 15.

The Penalty 100 l.

Refusing to admit Super-numeraries.

3—If any Master, or other Person having Charge of any Ship or Vessel, shall refuse to permit any Person or Persons authorized, or deputed by Writing, signed by the Collector or other chief Officer of the Port, where such Ship shall arrive, to take the Care and Charge of such Vessel upon him or them, or to enter into such his Ship, Vessel, Gabbard, Hoy, Bark, or Boat, or remain on board, or shall hinder or obstruct him or them in doing or performing such Matters or Things, as he or they shall be authorized or deputed to do or perform as aforesaid, such Master or other Person so offending shall for every Offence forfeit 50 l. to be recovered as directed in the Act of Excise. 12 Geo. I. cap. 2. § 13.

The Penalty 50 l.

Not to break Bulk before Invoice and entering into Bond.

4—No Owner, Master, Skipper, Purser, or other Person taking Charge of any Ship, Vessel, or Bottom, wherein any Goods, Wares, or Merchandizes shall be laden or brought from beyond Seas, shall discharge into any Lighter, Gabbard, Bottom, Boat, Ship, or Vessel whatsoever, and lay on Land, or procure, or cause, or any Ways permit to be discharged into any Lighter, Boat, or other Vessel, and to be laid on Land, out of such Ship, Bottom, or Vessel, any Goods or Merchandizes whatsoever, before such Owner, Master, or other Person taking Charge of such Vessel, shall have first entred into a sufficient Bond to the King with known, able Sureties, in such Sum as the Collector of the Port where he arrives shall judge meet, that the Ship or Vessel by him brought in, shall not depart or sail out of said Port or Harbour without her being fully cleared, and discharged by the Collector or Searcher of said Port, and shall likewise

MASTERS.

likewise have delivered under his Hand to the Customer or other Officer of such Port one Bill of the Particulars of his whole Lading, with the Names of the several Merchants or Loaders, and the Mark, Package, or outward Form of the Goods, and shall make Declaration that he hath not broken Bulk in this Kingdom, other than in the said Bill shall be expressed, and shall have truly answered upon Oath, unto such Questions concerning his Lading, as shall be administered by such Customer or other Officer openly in the Custom-house, on Pain of forfeiting for every such Default in not giving Bond, truly advertising, nor answering as aforesaid 100 l. Penalty sterl. A. C. § 6. & Rule 17.

Invoice Oath.

Penalty 100 l.

5—If any exciseable Goods shall be unshipp'd or taken in at Sea, or out of any Ship or Vessel whatsoever, in Order to be landed, or put into any other Vessel, Ship, or Boat, within the Limits of any Port in this Kingdom before paying or securing the Duties thereof according to Law: The Master or other Person having Charge of such Ship, Boat, or other Vessel, into which any such Goods shall be taken or put, shall forfeit treble the Value of the Goods, unless in Case of Distress or Necessity, of which the Master is to give Notice, and make sufficient Proof of before the chief Officer or Officers of the Revenue in the first Port, where he shall arrive, and the Master, Purser, or other Person taking Charge of the Vessel, out of which such Goods were taken, (unless in Case of Necessity) shall also forfeit treble Value: One Moiety to the Crown, the other to the Informer, to be recover'd as prescribed in the Act of Excise. 12 Geo. I. cap. 2. § 1.

Goods unshipped or taken in at Sea, &c.

The Penalty

6—OUTWARDS—No Owner, Master, or other Person taking Charge of any Vessel, or any Merchants Goods, shall receive or take into any Ship, Bottom, or Vessel whatsoever, any Goods or Merchandize to be exported beyond Seas, before signifying to the Customer and other Officers of the Port where he ladeth, in the open Custom-house, that he intendeth to lade, and to what Place bound; nor shall after lading, depart out of the Port, before he do in like Manner signify unto the Customer, &c. of his Lading, and what Merchants and other Persons have Lading with him, or in his Ship, &c. and further truly answer to such Questions, as shall be interrogated of him by the Customer or other Officer concerning his Lading, being examined on Oath in the open Custom-house. On pain of forfeiting for every such Default, or not truly advertising, nor answering to such Questions as shall be demanded of him, One hundred Pounds current Money of England. A. C. § 5. & Rule 18.

Outvoice by Masters of Ships.

7—INWARDS

MASTERS.

Masters shipping or landing Goods at unlawful Times or Places to forfeit 100 l.

7—INWARDS or OUTWARDS—No Person shall receive or take into any Ship, Vessel, or Bottom, any Goods or Merchandizes to be exported beyond Seas, nor shall discharge and lay on Land out of his Ship, &c. (not being in Leak or Wrack) any Goods or Merchandizes brought from beyond Seas, in any other Places, Hours, or Times than is before limited and appointed (vid. Goods, 28.) on Pain that the Owner, Master, or other Person taking charge of such Vessel, into or out of which such Goods shall be shipp'd or unshipp'd, shall forfeit 100 l. sterl. Ibid. § 8.

8—Every Owner, Purser, or other Person taking charge of any Vessel out of, or into which Wares or Merchandizes imported from, or shipp'd for beyond Seas shall be discharged or laden, that shall deliver, receive, or permit, either himself, or any of his Ships Company for him, whether with, or without his Consent, to be delivered from or received on board into, or out of any Gabbard, Boat, or other Vessel whatsoever, any Goods or Merchandizes in any other Place or Time than before limited and appointed, (vid. Goods, 28.) or without the Knowledge or Consent of any Officer or Officers on board, shall for every such Offence forfeit 100 l. to be levied by Distress, or in default thereof, the Offender to be committed to Prison for 12 Months, without Bail or Mainprize, unless he shall before that Time pay and satisfy the same. A. E. § 11.

Refusing to admit Officers on board, or obstructing them in their Duty.

9—If any Master, Owner or Commander of any Ship or Vessel, or any other Person whatsoever, shall refuse to permit, or will not suffer any of said Officers, (vid. Officers, 2.) to enter, or come into, or remain on board his or their Ship, Gabbard, Hoy, Bark, Bottom, Boat, or other Vessel, or into his or their House, Cellar, Vault, Shop, Ware-house, Store-house, or Store-cellar, or other Place or Places, to search as aforesaid; or else permitting them or any of them so to do, shall oppose or hinder them in seizing, or carrying away any Goods and Merchandize, for the Causes and Reasons aforesaid, shall for every such Offence forfeit 50 l. to be levied by Distress, &c. Ibid. § 56.

Penalty 50 l.

10—No Owner shall loose his Ship for a small Thing put therein not customed, without his Knowledge. 38 Edw. III. cap. 8. B.

Receiving or discharging Goods Coastways at unlawful Times or Places, &c.

11—COASTWAYS—Every Owner, Master, and Commander of any coasting Vessel, carrying Goods from one Port to another within this Realm, that shall receive on board, discharge or deliver on Shore, or into any other Gabbard, Lighter, or Boat to be carried on Shore, any exciseable Goods, at any other than lawful Times or Places, or without Leave first obtained from the Commissioners of Excise, their Sub-Commissioners, Collectors, or Officers, shall for every Time

MASTERS.

Time he shall so offend forfeit 20 l. to be levied by Distress, Penalty 20 l. &c. A. E. § 26.

12—No Owner, &c. of any coasting Vessel, shall, after he is Master's Duty Coastways. entred and laden, go out of the Port before receiving a Let-pafs or Tranfire from the Commissioners of Excise, their Sub-Commissioners, Collectors, or other Officers in the respective Ports out of which he is going, specifying the Quality and Quantity of Goods exciseable and to what Port: Which Tollet-pafs, or Tranfire, said Commissioners, &c. are hereby required to make and give accordingly; nor shall any such Owner or Master at his intended, or other Port of this Realm, be permitted to receive any Warrant for landing the Goods, before delivering, to the Officer of Excise in said Port appointed to receive the same, the aforesaid Let-pafs, or Tranfire, and then the aforesaid Owner, &c. or such other Person who was constantly on board, and sailed along the whole Voyage of said Vessel, and no other, shall make Oath before the Commissioners of Excise, their Sub-Commissioners, &c. that to his certain Knowledge, there was not, nor had not been laded on board, or taken into said Vessel, any exciseable Goods since the granting of said Let-pafs, or Tranfire, nor that said Vessel had been beyond Seas, nor at any other Port or Place than he shall then and there declare. And in Case such Vessel be to deliver Part of her Goods at one Port, and Part at another, the Officer of Excise, where such Part or Parts shall be unladen, shall endorse the Quantity and Quality of the same on the Backside of said Let pafs, or Tranfire. A. E. § 27.

- Vid. Bills, 1.
- Boats, 3.
- Cards, 18.
- Drawbacks, 3, 4.
- Duplicates, 1.
- English, 1, 2.
- Goods, 1, 2, 3, 4, 5, 7, 21, 22, 23, 25, 30, 31, 32, 33, 34.
- Greenwich Hospital, 1, 2, 4, 5, 6, 7.
- Hops, 2.
- Isleman, 1, 5.
- Linen, 3, 4, 5.
- Merchants, 1, 2.
- Packet-Boats, 1.
- Plantations, 1, 2, 8, 9, 12, 13, 14, 17.
- Popish, per Tot.
- Ships, per Tot.

Skerries,

MEDITERRANEAN PASSES. MERCHANTS.

Skerries, per Tot.

Wool, 9, 11, 31.

MASTS, *vid. Goods, 3.*

Plantations, 12.

Wines, 1.

MAYORS, *vid. Justices of the Peace.*

Counterfeit-
ing, altering,
&c. any
Mediterra-
nean Pass.

1 MEDITERRANEAN PASSES—If any Person after the 24th of *June, 1731*, shall within *Great-Britain, or Ireland*, or any other his Majesty's Dominions, or without, falsly make, forge, or counterfeit, or procure to be forged or counterfeited, or wittingly assist in the false making, &c. any Passes for any Ships whatsoever, commonly called *Mediterranean Passes*, or shall counterfeit the Seal, or the Hand of the Lord High Admiral, or of any Commissioner for executing said Office, to any such Pass, or shall alter or erase any authentick Pass, made out by said Lord High Admiral, &c. or shall utter as true any such Passes, knowing the same to be false or altered: Such Person being thereof legally convicted in any proper Court of *Great Britain, or Ireland*, or any of his Majesty's Plantations beyond Seas, where such Offence shall be committed, shall be adjudg'd guilty of Felony, and shall suffer Death as a Felon without Benefit of Clergy. 4 *Geo. II. cap. 18. § 1. B.*

Felony.

May be tried
in any Coun-
ty of *Great
Britain, &c.*

2—The said Crimes committed out of *Great Britain*, either within his Majesty's Dominions or without, may be tried and adjudged in any County of *Great Britain*, by Commission of Oyer and Terminer and Goal Delivery, or before any Court of Justiciary in *Scotland*, in the same Manner as if such Offences were done within the County, where the Offender shall be tried. *Ibid. § 2.*

Ships coming
into any
Port may
enter Part
of their La-
ding and de-
part with
the rest.

1 MERCHANTS—Whereas it is contained in a Statute of the late *K. Edward*, Grandfather to the King that now is, the 28th Year of his Reign, that no Manner of Ships which is freighted towards *Great Britain* or elsewhere, shall be compelled to come into any Port of *Great Britain*, nor tarry there against the Agreement of the Master and Mariners of the same, or of the Merchant to whom the Goods be; and if such Ships come of their own good Will, or be driven by Tempest, Casualty, or other Misfortune, to any Port of *Great Britain*, and the Masters, or Mariners, or Merchants of the same Ships, will sell or deliver Part of their Merchandizes with their Good-will, it shall be lawful to every Person to buy such Merchandizes freely, without Impeachment in the Port where such Ship shall come, albeit the Merchandizes be not put to Sale to the Land, and that the Masters, Mariners, and Merchants, after they have so sold so much as pleaseth them

MERCHANTS.

them of their said Goods, and the Customs thereof paid, may freely depart and go with their Ships, and all the Remnant of their Goods where it shall please them, without paying thereof Custom; our said Lord, the King, for the Quietness and Ease of his People, willeth that the said Statute shall be holden and kept in all Points and duly executed; notwithstanding any Ordinance or Usage to the contrary. 20 *Richard II. cap. 4. B.*

2—Every Merchant shall have free Liberty to break Bulk in any Port allowed by Law, and to pay Custom for no more than he shall enter and land; provided that the Master or Purser of every Ship shall first make Declaration on Oath before any two principal Officers of the Port, of the true Contents of his Ships lading; and shall likewise after declare on Oath before the Customer, Collector, Comptroller, or Surveyor, or two of them, at the next Port of this Realm where he shall arrive, the Quantity and Quality of the Goods landed at the other Port where Bulk was first broken, and to whom they did belong. *A. C. Rule 1.*

Vid. Abatement, 1.

Aliens, per Tot.

Certificate, 1.

Corn, 2.

Denizens, 1.

Drawbacks, 1, 3.

Entries, per Tot.

Excise, per Tot.

Goods, 5, 7, 14, 15, 16, 17, 22, 23, 24, 27, 33, 34.

Officers, 20.

Petty-Customs, 1.

Popish, per Tot.

Protestant Strangers, 1, 3.

Ships, 2, 6.

Town Bargains, 1.

Ware-houses, 1, 2.

Wines, 1, 8, 9, 10, 11, 12, 13, 14, 16, 17.

MITIGATION OF PENALTIES, *vid. Appeals, 3, 4.*

Distress, 1.

MOLOSSES—For every hundred Pounds of Molosses imported an additional Duty of 20 s. to be paid. 11 *Anna, cap. 1. § 2. 9 Geo. II. cap. 1.*

MUSCOVY GOODS, *vid. Goods, 3.*

Wines, 1.

MUSLIN,—For every Yard of Muslin imported an additional Duty of 6 d. to be paid. 1 *Geo. I. cap. 1. § 2.*

Continued to the 25th of December, 1737. 9 Geo. II. cap. 1.
Vid. Callicoe, 4.
East India Goods, 1, 2.

N.

NAVIGATION ACT, *vid. Officers*, 10.

O.

OATHS, *vid. Abatement*, 1.

- Appeals, 1, 3.
- Cards, 8, 18.
- Collectors of Ports, 1.
- Coaches, 8.
- Commissioners, { Customs, 1.
- { Excise, 7, 8, 10, 14.
- Drawbacks, 1, 4.
- Entries, 7.
- Excise, 13.
- Flax-seeds, 4.
- Goods, 9, 15, 16.
- Greenwich, 4, 6.
- Isleman, 4.
- Justices of the Peace, 2.
- Land Carriages, 2.
- Linens, 4.
- Masters, 4, 6, 12.
- Merchants, 2.
- Officers, 13, 14.
- Plantations, 3, 4.
- Protestant Strangers, 1, 3.
- Quakers, *per Tot.*
- Sail Cloth, 1, 2.
- Ships, 3, 4.
- Sub-Commissioners, 2, 3.

OFFENCES,

OFFENCES. OFFICERS.

1 OFFENCES—CUSTOMS—This Act shall not extend to charge any Person, or Persons, with any Penalty, or Forfeiture, for any Thing done contrary to the Tenor of this Act, unless the Party, or Parties, so offending, shall be prosecuted for the same within 12 Months after such Offence shall be committed. *A. C.* § 25.

Vid. Exchequer, 1.

2—EXCISE—This Act shall not extend to charge any Person, or Persons, with any Penalty, Forfeiture, or Punishment, for, or concerning any Offence done contrary to the Tenor of this Act, unless he, or they, be inform'd against, or complain'd of to the Commissioners, their Sub-Commissioners, or Collectors, within 6 Months after the Offence shall be committed, *A. E.* § 64.

N. B. This Clause relates only to personal Fines, and not to Goods seiz'd by Virtue of the Act of Excise, § 13, 16, 17, & 53, (Vid. Boatmen, 1. Goods, 24. & Officers, 1, 2, 4.) and was allow'd so by the Commissioners of Appeals in the Case of Hufley.

Vid. Commissioners Excise, 10.

1 OFFICERS—authorized, deputed, and appointed thereunto by the Commissioners of the Customs, or the major Part of them, under their Hands and Seals, are hereby impowered and authorized to go on board and enter into any Ship, Hoy, Bark, Bottom, Boat, or other Vessel whatsoever, by Night or by Day, riding, lying, or being within any Port, Haven, Creek, or other Place within this Realm, and likewise at any Time in the Day to go and enter into all, or any, Cellars, Shops, or Ware-houses, where they shall have Cause of Suspicion, to see and make Search for any prohibited Goods, and any Goods either shipp'd, or landed, or carried away, or intended to be carried away without Payment of Custom, and the same to seize, carry away, secure, and put into his Majesty's Stores at the Custom-houses of the respective Ports, there to remain till discharged by due Course of Law. *A. C.* § 21.

2—All Officers thereunto deputed and appointed by the Commissioners of Excise, or the major Part of them, under their Hands and Seals, in the several Ports, Creeks, Havens, and other Members of the same within this Realm, shall have full Power and Authority to go on board any Ship or other Vessel whatsoever, as well by Night as by Day, arriving or coming into any the several Ports, &c. and not only continue there on board

OFFICERS.

board until such Vessel be fully unladen and discharged, but also by Night as by Day, to enter into all other Ships, Gallies, Boats, or Vessels whatsoever, as by Day to enter into all Houses, Cellars, Vaults, Shops, Ware-houses, or other Places belonging to any Person whatsoever, where they shall have just Cause of Suspicion, to see, survey, and make search for any exciseable Goods, either put on board any Ship or Vessel, or taken out, or carried away, or intended to be carried away, before due Entry or Payment of the Excise due thereon, and the said Goods, as also all other exciseable Goods whatsoever, which they, or any of them, shall meet or discover to be carrying or conveying by Land or by Water, at unlawful Hours, or before Entry or Payment of the Duty, or which shall be landed, or attempted to be landed and laid on Shore at any unlawful Place, or without Licence or Sufferance granted by the Commissioners, Sub Commissioners, or Collectors, respectively, for landing or shipping the same, to seize, carry away, and put into safe Custody, by bringing them to the Office of Excise next adjoining, there to be detained and kept. *A. E. § 53.*

May seize any Coach, Cart, &c. carrying run Goods.

3—Any Officer of Excise meeting or discovering any Porter, Car-man, or other Person carrying or conveying run Goods, may seize and secure every such Coach, Carr, Waggon, Tumbril, or Draught, with the Horses and Cattle drawing, and the Person driving in the same, that they may be proceeded against according to Law. *Ibid. § 16.*

May break open Doors, &c.

4—In Case any Person whatsoever shall refuse to permit, or shall not suffer any Officer of his Majesty's Revenue, thereunto duly and legally deputed and appointed, to come and remain in his or her House, Cellar, Vault, Shop, Ware-house, Store-house, or Store-cellars, or other Place, or Places, to search for such exciseable Goods as he, or they, may reasonably suspect to be conceal'd in such Place, it shall and may be lawful to and for 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, &c. belonging to any such Person, and to search for any run Goods, and the same, if any shall be found, to seize, carry away, and put into safe Custody. *1 Geo. II. cap. 6. § 4.*

General Issue.

5—If any Suit shall be commenced against any Officer or Officers of the Revenue, or his or their Assistants, for any Thing by them or any of them done by Virtue of, or in Execution of his or their Offices, such Officer, or Officers, his, or their Aiders and Assistants, may plead the general Issue not guilty, and on Issue joined, may give the special Matter in Evidence to

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to the Jury who shall try the same: Provided that such Officer, or his Attorney, shall, at least 14 Days before such Trial, in Case he shall on such Trial give any Records in Evidence, give Notice in Writing to the Plaintiff, or his Attorney, what Record or Records he intends to give in Evidence. *5 Geo. II. cap. 3. § 1.*

14 Days Notice to be given of any Record.

6—In all Suits, Indictments, or Informations brought against any Officers of the Revenue; where it may be necessary to prove the Commission, or Commissions, of any such Officer, an attested Copy of the Entry in any of the Books of the Commissioners of his Majesty's Revenue, or of the Entry in the Collectors Books where such Officer or Officers acted, shall, being first duly proved, be allowed to be a sufficient Evidence in all Courts of Record in this Kingdom, without producing the original Commission by which he or they were appointed. *7 Geo. II. cap. 3. § 4.*

An attested Copy of the Entry to be a sufficient Evidence in Court without producing a Commission.

7—In all Actions hereafter to be brought against any Officers of the Revenue, or their Assistants, for any Thing done in Execution of their Office, the Plaintiff shall give at least 20 Days Notice of the Trial to the Defendant, or his Attorney; and in like Manner, if the Trial of such Action be brought on by Proviso, like Notice shall be given by the Defendant to the Plaintiff, or his Attorney. *Ibid. § 2.*

Plaintiff to give 20 Days Notice of Trial, &c.

8—DUTY—All Officers whom it concerns in their respective Places shall be diligent and careful to make Stay and Seizure of Goods brought in, or carried out, or intended to be carried out contrary to Law. *A. C. Rule 36.*

Officers to make Seizures.

9—Every Collector, Customer, Comptroller, Searcher, or other Officer, shall from Time to Time do his or their diligent Attendance at the Custom-house, as shall be most for the Dispatch of the Merchant, without concealing or consenting to any Thing, which may be to the Hurt or Damage of his Majesty, in the just answering the Customs and Subsidies, on Pain of forfeiting his or their several Offices or Employments. *Ibid. Rule 49.*

To give due Attendance.

10—You are hereby required to take Care, that the Act of Navigation be from Time to Time duly observed and executed. *Ibid.*

To execute the Act of Navigation.

11—The Officers who sit above in the Custom-house of Dublin, shall attend the Service of their several Places from 9 to 12 in the Forenoon, and one Officer, or able Clerk, shall attend with the Book in the Afternoon during such Times, as the Officers are appointed to wait at the Water-side, for the better deciding all Controversies concerning Warrants; all other Officers of the Out-ports shall attend every Day between 9 and

Hours of Attendance.

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12 in the Morning, and 2 and 4 in the Afternoon. *Ibid.* Rule 14.

12—The several Officers of the Custom-house Keys and Stores in the several Ports of this Kingdom, shall from the 1st of October to the 1st of March in each Year, give constant and due Attendance in their respective Stations and Business from 10 in the Forenoon to 3 in the Afternoon of each and every Day, (*Sundays* and Holydays excepted) for the Dispatch of Business, instead of attending from 9 to 12 in the Forenoon, and from 2 till 4 in the Afternoon, as at present they are obliged to do. 1 *Geo. II. cap. 6. § ult.*

To receive the Sacrament, and take the Oaths within three Months.

13—All Officers are required, within three Months after their Admission, to receive the Sacrament, and take the Oath of Abjuration, &c. in Form and Manner as prescribed. *Vid. 2 Annæ, cap. 6 § 19. & 1 Geo. I. cap. 13. § ult. B.*

For the Oath of Trust, to be taken by all Officers before entering on their respective Employments, Vid. Commissioners of Excise, Art. 7.

Before whom the Oath may be taken.

14—At all Times hereafter, every Person, or Persons, nominated and appointed, to any Office in the Revenue, shall and may be sworn, and take the Oath of Office, or other Oaths required, by the Laws to be taken before their entering on their respective Offices, either before such Persons, as are now authorized to administer the same, or before any of his Majesty's Justices of the Peace, or before the Collector of the District, where such Officer shall be appointed to reside, of, and in the several respective Counties, Counties of Towns, and Counties of Cities in this Kingdom, where such Officer shall be appointed to reside; and such Collector, or Justices of the Peace, are hereby empowered and required, to administer said Oath or Oaths, and such Person, or Persons so Sworn, shall and may take upon him, or them, the Execution of his, or their Office, or Offices. 1 *Geo. II. cap. 6. § 3.*

Officers convening.

15—If any Officer consent, or know of any Goods shipp'd, or landed, without Payment of Subsidy, or at any unlawful Place, or Time, and do not disclose the same, within one Month after, he shall forfeit 100 *l.* and likewise lose his Place. *A. C. Rule, 34.*

Penalty.

Tide Officers to give Notice of Ships coming in or going out.

16—TIDE OFFICERS—The Searcher, Surveyor, or other Officer attending any Port or Creek, shall give Knowledge, to the Collector of the Head Port, to which they belong, with all convenient Speed, of every Ship that cometh in, or goeth out at any Tide, by way of Merchandize, or with Goods from any other Port, by way of Certificate. *Ibid. Rule 15.*

17—Before

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17—Before and during the unlading of any Ships, or Vessels, the Tide Wait-Commissioners and respective Customers, and Collectors of the Customs, shall and may, where, and as often as they see Cause, appoint one or more Tide-waiters, or Officers, to go on board such Ship, either from beyond Seas, or from any other Part within this Realm, and there to remain on board, till the Goods be unladen, or till they the said Waiters, or Officers, shall be thence discharged. *Ibid. § 14.*
(For Gabbard Notes, Vid. Boatmen, 1.)

18—No Searcher, or other Officer of the Custom-House, having Power to search and visit any Ship outward bound, without just and reasonable Ground, detain any such Ship under Colour of searching the Goods laden therein, above one Tide, after such Ship is fully laden, and ready to Sail, on pain of loss of his Office, and rendering Damage to the Merchant and Owner of the Ship, unless any Occasion of Delay happen by Strefs of Weather, or other Emergency. *Ibid. Rule, 33.*

19—Every Searcher, or Surveyor, shall enter into a Book, by him kept for that Purpose, the Day of the going out, and coming in of every Ship, by way of Merchandize, or Certificate from another Port, with the Name of the Ship, and Master, and the Date of each Cocket, Warrant, and Certificate. *Ibid. § 32.*

20—LAND-WAITERS, &c.—In the Port of *Dublin*, the Commissioners, and in every other Port, where more than one, whether Searchers, Surveyors, or Waiters, are appointed to attend, the Collector shall nominate which, and how many of them, shall take Charge of every respective Ship going out, or coming in, to see the Goods therein cleared and discharged, according to such Warrant, as he or they shall receive from the Collector and Comptroller; and every such Officer, as shall neglect, or refuse, on Notice given by the Merchant, to attend the lading, or unlading of any Goods, shall forfeit for every Default, 5 *l.* one Moiety to the King, and the other to the Party aggrieved, and suing for the same. *A. C. Rule, 30.*

21—Every such Waiter, &c. shall enter into a Book, given him for that Purpose, by the Commissioners, or Collectors in the several Ports, and in no other Book, or Paper whatsoever, the Name of every Ship, and Master, unto the lading, and unlading, whereof, he shall be appointed, and underneath each respective Ship, or Masters Name, shall enter the Date of every Warrant, Cocket, Tranfire, or Certificate, according to the Order of their Dates, which he shall receive for the shipping, or landing any Goods, together with the

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the Quantities, Qualities, Numbers, Weights, Measures, and Marks of the Goods shipp'd or landed on any such Warrant, &c. with the Time when, and how much at a Time of the same was so landed or shipp'd off; which Books, shall be quarterly, or as soon as written out, delivered up to the Commissioners, or respective Collectors, or sooner, whensoever thereunto required: And every Officer that shall omit doing hereof, or enter the Goods discharged in any other Book, or Papers, than the Book aforesaid, shall be discharged from his or their Employments. *Ibid. Rule, 31.*

Penalty for entering any Discharge in any other Book from or on loose Papers.

To have all Warrants, &c. with them at the Discharge of Goods.

Penalty for doing otherwise.

22—The Searcher or Surveyor shall have all Cockets, Certificates and Warrants delivered unto him before shipping, or landing any Goods therein contained, and at the Time of shipping, or landing thereof, shall have said Cockets, &c. with him, that the Goods may be thereby examined and tryed, whether they agree in Quantity and Quality or no. Which if he neglect, or fail to do, every such Surveyor, or Searcher, shall forfeit his or their Place. *A. C. Rule, 23.*

N. B. An Officer, that intends fully to understand the Extent of his own Power and Duty, ought to read all the Laws relating to the Revenue; but for particular Concerns, see the following References, viz.

- Abatement, 2.
- Boatmen, 1, 3.
- Butter Casks, 3.
- Commissioners. } Customs, 2, 4.
- } Excise, 5, 6, 7.
- East India Goods, 2.
- Entries, 2, 3, 6, 7, 8, 13.
- Excise, 9, 11, 13.
- Fees, } per Tot.
- Goods, }
- Hops }
- Isleman }
- Masters, }
- Plantations, 3, 4, 5, 6, 7, 11, 14, 18, 19, 20, 21.
- Rescue, 1, 2.
- Retailers, per Tot.
- Seizures, per Tot.
- Ships, 4, 5, 6, 7, 10, 11, 15, 16, 17.
- Wines, 10, 11, 13.
- Wool, 22.

OFFICES. OYLS. PACKET BOATS.

1 OFFICES—No Patent or Grant of any Office, civil or military, shall cease, determine, or be void, by reason of the Death of any King, or Queen of this Realm, but shall be continued and remain in full Force and Virtue, for the Space of six Months next after any such Death, or Demise, unless in the mean time superseded, or made void, by the next immediate Successor, on whom the Imperial Crown of this Realm is limited and appointed to go, remain or descend. *1 Annæ, cap. 8. § 2. B.*

2—This Clause to extend and be construed to extend to Ireland. *Ibid. § 6.*

1 OYLES—For the Tunnage of Oyles, *Vid. Pa.*

2—This Act shall not extend, or be construed to extend to lay Aliens Duties on any Seal-Oyl of Russia, imported from thence, into Great Britain, or Ireland, in shipping *bonâ Fide* to Great Britain, or Ireland, belonging, and whereof, the Master, and at least three Fourths of the Mariners are English. *A. N. § 16.*

Vid. Fish, 1.
Goods, 3. Wines, 1.

P.

1 PACKET BOATS—No Ship, Vessel, or Boat appointed, or employed ordinarily for Carriage of Letters and Packets shall (unless in Cases allowed by the Commissioners of the Revenue) knowingly import, or export any Goods for Sale into, or out of this Kingdom on forfeiture of 100 l. to be paid by the Master of said Vessel or Boat, with the loss of his Place. *6 Geo. I. cap. 8. § 5.*

PANELES, *vid. Plantations, 14, &c.*

PATENTS, *vid. Offices, 1.*

PERMITS, *vid. Land Carriages, per Tot.*

PERJURY, *vid. Juslices of the Peace, 2.*

Quakers, 2.
Greenwich Hospital, 6.

PITCH, *vid. Goods, 3. Plantations, 12.*

Wines, 1.

PLANK, *vid. Timber.*

PLANTATIONS.

Ships qualified to Trade to the Plantations.

The Master and three Fourths of the Mariners at least to be English.

Ships to be British, Irish, or Plantation built.

To be registered and how.

1 PLANTATIONS—No Goods, or Commodities whatsoever, shall be imported into, or exported out of any Lands, Islands, Plantations, or Territories to the Crown of England belonging, in Asia, Africa, or America, in any Ship or Vessel whatsoever, but such as do truly and without Fraud, belong only to the People of Great Britain or Ireland, or are of the built of, or belonging to any of the said Lands, Islands, Plantations, or Territories as the Proprietors and right Owners thereof, and whereof the Master and three Fourths of the Mariners at least are English, on forfeiture of all the Goods so imported, or exported in any other Vessel, as also of the Ship, or Vessel, with all its Guns, &c. one Third to the Crown, one Third to the Governor of such Plantation, if there seized, or otherwise, that Third also to the Crown, and the other Third to the Seizer, Informer, or Prosecutor in any Court of Record, by Bill, Information, Plaint or other Action, wherein no Essoin, &c. shall be allowed. (Vid. fol. Art.) A. N. § 1.

2—No Ships shall Trade to the Plantations, but such as are of the Built of Great Britain, Ireland, or the Plantations, (except Ships taken Prize, and Condemnation thereof, made in the Court of Admiralty) and wholly owned by the People thereof, and navigated as in Art. 1. under forfeiture of Ship and Goods, as above Art. 1. 7 & 8. W. III. cap. 22. § 2. B.

3—No Ship or Vessel whatsoever, shall be deem'd, or pass as a Ship of the Built of Great Britain, or Ireland, or of any the Plantations in America, so as to be qualified to Trade to, from or in any the said Plantations, until the Person claiming Property in such Vessel, shall register the same as follows, viz. If the Ship at the Time of such Register, belongs to any Port in Great Britain, or Ireland, then Proof shall be made upon Oath of one or more Owners of such Vessel before the Collector and Comptroller of such Port, or if belonging to any of his Majesty's Plantations in America, or to the Islands of Guernsey, or Jersey, then the like Proof to be made before the Governor, together with the principal Revenue Officer, residing on such Plantation or Island in the Tenor following, viz.

Jurat

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Jurat. A. B. That the Ship (Name) of The Oath, (Port) whereof (Masters Name) is at present Master, being a (kind of built) of (Burthen) Tuns, was built at (Place where) of in the Year (Time when) and that (Owners Name) of and of &c. are at present Owners thereof, and that no Foreigner directly, or indirectly hath any Share, or Part therein. Ibid. § 17.

4—Which Oath, being attested by the Governor, or Custom Officer, respectively, who administered the same, under their Hands and Seals, shall after having been registered by them, be delivered to the Master of the Ship for the Security of her Navigation; and a Duplicate of said Register, to be transmitted to the Commissioners of the Customs at London, to be entred into a general Register, to be there kept for this Purpose, with Penalty on any Ship trading to, from, or in any the said Plantations, and not having made Proof of the Built and Property as here directed, that she be liable to such Prosecution and Forfeiture as any Foreign Ship (except Prizes condemned in the High Court of Admiralty) would be liable to. Ibid. § 18.

Ships trading to the Plantations not being registered, to be forfeited, &c.

5—Provided that all Ships taken at Sea, by Letters of Mart or Reprizal, and Condemnation thereof made in the High Court of Admiralty, as lawful Prize, shall be especially registered, mentioning the Capture and Condemnation, instead of the Time and Place of Building, with Proof also upon Oath, that the intire Property is English, before any such Prize shall be allowed the Privilege of an English built Ship according to the meaning of this Act. Ibid. § 19.

Prize Ships how to be registered.

6—No Ship's Name that is registered, shall afterwards be changed, without registering such Ship de novo, which is likewise to be done on transfer of Property to another Port, and the former Certificate to be delivered up to be cancelled. And in Case of any Alteration of Property in the same Port, by Sale of one or more Shares in any Ship after registering thereof, such Sale shall always be acknowledged, by Endorsement on the Certificate before two Witnesses, in order to prove the whole Property to be English, if any Disputes should arise. Ibid. § 21.

On Alteration of the Name Ships to be registered de novo. Alteration of Property to be endorsed on the Certificate.

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Bond to be given for Ships Trading to or from the Plantations.

7—For every Ship or Vessel, which shall set sail from *Great Britain, or Ireland*, for any *English* Plantation, sufficient Bond shall be given with one Surety, to the chief Officers of the Port from whence said Ship shall sail, to the Value of 1000 *l.* if the Ship be of less Burthen than 100 Tuns, and 2000 *l.* if of greater Burthen: That in Case said Ship shall load any of said Commodities, (*viz.* Sugars, Tobacco, Cotton-Wool, Indicoes, Ginger, Fustick, or other Dying Wood, of the Growth, Production, or Manufacture of any *English* Plantations as in § 18. of this Act) at any of said *English* Plantations, that the same Commodities shall be by said Ship brought to some Port of *Great Britain, or Ireland* (*Vid. fol. Note*) and shall there unload and put on Shore the same, the Dangers of the Seas only excepted; and for all Ships coming from any other Place to any the said Plantations, who are qualified to trade there, the Governor of such Plantation shall before any of said Commodities be permitted to be shipp'd, take Bond as aforesaid, that such Ship or Vessel, shall carry all the aforesaid Goods, that shall be laden on board such Ship, to some other of his Majesty's Plantations, or to *Great Britain, or Ireland.* (*Vid. fol. Note.*) and every Ship, or Vessel, which shall take on board any of said Goods, until such Bond be given to the said Governor, or Certificate produced from the Officers of any Custom-House, in *Great Britain, or Ireland*, that such Bonds have been there duly given, shall be forfeited, with all her Guns, Tackle, &c. to be applied and recovered as aforesaid (*Art. 1.*) *Ibid.* § 19.

N. B. *The Word Ireland is to be left out of all Bonds required by the preceding Art. by 22 Car. II. cap. 26. § 11. B. (Vid. infra Art. 12.)*

Goods sent to the Plantations shall be laden in *Great Britain.*

8—No Commodity of the Growth, Production, or Manufacture of *Europe*, shall be imported into any *English* Plantation, &c. in *Asia, Africa, or America*, but what shall be *bonâ Fide* laden in *Great Britain*, and in *English* built Shipping, whereof, the Master and three Fourths of the Mariners at least are *English*, and which shall be carried directly thence to said Plantations under forfeiture of Ship and Goods, to be recovered and divided as in *Art. 1.* (but *Vid. Linen, 3, 4, 5, 6 & 7. & the fol. Art.*) 15 *Car. II. cap. 7 § 6. B.*

What Goods are excepted.

9—Provided always, that it shall and may be lawful to ship and lade in such Ships, and so navigated (*Art. 8.*) in any Part of *Europe*, Salt for the Fisheries of *New England* and *Newfoundland*, and to Ship and lade in *Maderas*, or Western Islands, or *Azores*

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Azores, Wines of the Growth of said Islands, and to take in Horses or Servants in *Ireland*, and all Sorts of Victuals of the Growth and production of *Ireland*, and the same to transport into any the said Plantations. *Ibid.* § 7.

10—It shall not be lawful on any Pretence whatsoever, to put on Plantation Shore in the Kingdom of *Ireland* any Goods, or Merchandizes of the Growth, or Product of any the Plantations aforesaid, unless the same have been first landed in *Great Britain*, and paid the Duties Chargeable by Law, under forfeiture of the Ship and Goods, three Fourths without Composition to his Majesty, and the other Fourth to the Profecutor. (*But Penalty. vid infra Art. 12 & 13.*) 7 & 8 *W. III. cap. 22. § 14. B.*

11—Provided, that if any Ship so laden, shall be stranded, or by Reason of Leakiness, or other Disability, shall be driven into any Port in *Ireland*, and shall not be able to proceed on her Voyage; then and in such Case only, said Goods may be permitted to be put on Shore, but shall be delivered into Custody and Possession of the Collector, or chief Officer of the Customs of the Port where stranded or driven into, there to remain 'till said Goods shall at the Charge of the Owner, be put on board some other Vessel to be transported to some Port, or Place in *Great Britain*, said Officer, first taking Good Security for the Delivery of the same, according to the true meaning hereof. *Ibid.* § 15.

12—It shall and may be lawful to import into the Kingdom of *Ireland*, from his Majesty's Plantations in *America*, and to land and put on Shore in the Kingdom of *Ireland*, all Goods and Merchandizes of the Growth, Product or Manufacture of any of his Majesty's Plantations, (except Sugars, Tobacco, Cotton, Wool, Indigo, Ginger, Speckle Wood, or *Jamaica* Wood, Fustick or other Dying Wood, Rice, Molasses, Beaver Skins, and other Furrs, Copper Ore, Pitch, Tarr, Turpentine, Masts, Yards, and Bowsprights of the Growth, Product, or Manufacture of said Plantations, (and Hops are also excepted by 5 *Geo. II. cap. 9. English*) any thing in *Stat. 7 & 8 W. III. (Art. 10.)* or in any other Act contained, or any Law or Usage to the contrary thereof, in any wise notwithstanding. 4 *Geo. II. cap. 15. § 1. B.*

13—Provided always, that the Goods and Merchandizes to be imported into *Ireland* from his Majesty's Plantations in *America*, by Virtue of this Act, shall be imported in *British* Shipping, whereof the Master and three fourths of the Mariners at least are *British*. *Ibid.* § 2.

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- No Sugars, &c. of the Growth, &c. of any Plantations in America, nor any Rum or Spirits, (except of the Growth, &c. of the English Sugar Colonies) to be imported into Ireland unless from Great Britain.
- 14—From and after the 25th of December, 1733, no Sugars, Paneles, Syrrups or Molasses, of the Growth, Product, and Manufacture of any of the Colonies or Plantations in America, nor any Rum or Spirits of America, except of the Growth or Manufacture of his Majesty's Sugar Colonies there, shall be imported into Ireland, but only such as shall be fairly and *bonâ fide* loaden and shipp'd in Great Britain, in Ships navigated according to the several Laws now in being in that Behalf, under Penalty of forfeiting all such Sugars, Paneles, Syrrups, or Molasses, Rum, or Spirits, which shall be imported into Ireland contrary to the true Intent and Meaning of this Act, or the Value thereof, together with the Vessel in which imported, with her Guns, Tackle, &c. and may be seized by the Lord Lieutenant, Lord Deputy, or Lords Justices of Ireland for the Time being, or any Person authorized by him, them, or any of them, or by Warrant of any Justice of the Peace, or other Magistrate, (which Warrant such Justice or Magistrate is hereby impowered and required to give on Request) or by any Custom-house Officer, or Excise Officer, or by any Person, or Persons, him, them, or any of them, accompanying, aiding, and assisting. And all said Offences against this Act may be prosecuted, and the Penalties, &c. recovered in any Court of Record in Westminster or Dublin, at the Election of the Prosecutor, by Bill, Plaint, or Information, where no Essoin, &c. shall be allowed, or more than one Imparance; and the Penalties and Forfeitures so recovered to be divided, one Moiety to the Crown, the other to the Informer or Prosecutor. 6 Geo. II cap. 13. B.
- 15—Provided that nothing in this Act contained shall extend or be construed to extend, to restrain the Importation of any Sugars, being of the Growth or Produce of any of the Dominions of Spain or Portugal, from any Place whence such Sugars might lawfully have been imported before the making of this Act. (Vid. Goods, 5.) Ibid.
- 16—Every Person aiding and assisting in bringing on Shore, or landing any such Sugars, Paneles, &c. contrary to the true Intent and Meaning hereof, or knowingly receiving any of said Commodities into his, her, or their House, or Custody, shall forfeit treble the Value of such Goods, to be estimated and computed at the best Price, that each respective Commodity shall bear at the Place where seized, to be recovered and applied as aforesaid. Ibid.
- 17—If

Proviso for Sugars from Spain or Portugal.

Persons aiding, &c. to forfeit treble Value.

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- 17—If any of his Majesty's Subjects, being Master, or having Charge of any Ship or Vessel, shall take in, or suffer to be taken in at Sea, or in any Creek, Harbour, or other Place, any Sugar, Paneles, &c. in order to be imported contrary to the true Intent and Meaning hereof; every such Master, or other Person so offending shall forfeit 100 l. to be recovered and applied as aforesaid. Ibid.
- 18—Any Person or Persons, hindering, molesting, or resisting any Revenue Officer, or any of his or their Assistants in seizing or securing any of said Commodities, contrary to the true Meaning hereof, he, she, or they shall forfeit 50 l. to be recovered and applied as aforesaid, and shall also be liable to be prosecuted for the same by Indictment, or otherwise, and being found guilty, shall be imprisoned for 3 Months without Bail or Mainprize. Ibid.
- 19—If any Officer of the Customs or Excise shall willingly or knowingly connive at the fraudulent Importation, or landing and bringing on Shore any of said Commodities, or shall take upon him to seize, and shall by Fraud or Collusion desist from or delay the Prosecution thereof to condemnation, he or they so conniving, desisting, or delaying, shall forfeit 50 l. to be recovered and applied as aforesaid, and shall also be incapable of holding any Office or Employment under the Crown. Ibid.
- 20—Any Officers of the Customs or Excise, or their Assistants, being sued or prosecuted for any Thing done in Execution of their Duty, for the more effectual putting in force this present Act, shall and may plead the general Issue, and give this Act and the special Matter in Evidence, and the Judges shall allow thereof. Ibid.
- 21—Upon all Suits and Prosecutions for the Importation of any of the said Commodities, the *Onus probandi*, that the same and every Part thereof were fairly, and *bonâ fide*, loaden and shipp'd in Great Britain in Ships navigated according to Law, or that the Rum or Spirits were made of the Growth or Manufacture of some of his Majesty's Sugar-Colonies in America, shall lie on the Claimer or Owner thereof. Ibid.
- 22—All Suits and Prosecutions on this Act, to be commenced within two Years after the Offence committed, and the Expence of Prosecution to be paid out of the Kings Moiety. Ibid.

PLATE, vid. Bullion, 2.

P O P I S H.

Popish regular Clergymen to be transported.

Merchants, &c. refusing to take them on board.

The Ship to be stopp'd.

Præmium for transporting them how to be paid.

The Collector to be allow'd it in his Accounts, and how.

Bond to be given for transporting them.

POPISH—It shall and may be lawful to all Masters of Ships, Merchants, and others, to take and receive the Body of such regular Clergyman, Priest, and School-master, as may hereafter remain in Goal to be transported; and to transport said Person or Persons beyond Seas out of her Majesty's Dominions of Great Britain or Ireland; And if any Merchant freighting any Ship outward bound, for any Place not within Great Britain or Ireland, shall refuse to receive the Body or Bodies of such Popish regular Clergyman, &c. not exceeding Five in any one Ship, when required so to do by the civil Magistrate or his Deputy of such Place where any such Popish Person shall remain in Goal, the Collectors and other Officers of the Customs are hereby required not to discharge such Ship till the Merchant, so freighting the same, or the Master, consent so to do, on Pain that such Collector, so discharging such Ship, shall forfeit to her Majesty 30 l. sterl. 8 Annæ, cap. 3. § 50.

2—And for Encouragement to such Merchant, or Master, to receive and transport said Person, or Persons, it shall and may be lawful for the Collector of such Port or Place, and he is hereby required to pay said Merchant or Master, 5 l. sterl. for the transportation of every such Person to any Part of the West Indies, not being subject to her Majesty, and 3 l. sterl. for the transportation of every such Person to any Place or Port in Europe, not being within her Majesty's Dominions; The same to be allowed said Collector in his Accounts on producing a Receipt of said Merchant or Master for said Sum or Sums, and also a Receipt, acknowledging, that he hath received the Body of such Popish regular Clergyman, &c. in which shall be expressed the Name of the Person to be transported, the Place where he did last inhabit or reside, the Time he hath remained in Goal, and from what County-Goal transmitted to said Port or Place, which Receipts shall be testified by the chief Magistrate, or his Deputy, of such Port or Place; and the Receipt last mentioned to be enrolled in the Crown Office of her Majesty's Court of Chief-Place in Dublin, without Fee or Reward, there to remain on Record. Ibid. § 51.

3—The said Master or Merchant shall at the Time of receiving the said Money, and receiving the Body of said Popish Person, enter into a Recognizance to her Majesty in the Penalty of 50 l. to transport said Popish Person into some Place not within Ireland, or Great Britain, or the Dominions thereunto belonging; which Recognizance shall be entred into before the chief Magistrate of said Town, &c. and the Collector, by whom said Sum, shall be paid, shall produce and deliver said

P O P I S H. P O R T S.

said Recognizance to the Commissioners when he shall account for the Payment of said Sum, and shall by them be returned into the Crown Office, &c. Ibid. § 52.

4—If any such Popish Regular Clergyman, Popish Priest, or Such Regular Popish School-master, shall be found in this Kingdom out of the Custody of said Merchant or Master of a Ship so receiving said Person, he shall be deem'd to be, and suffer as a Popish regular Clergyman who hath been banished and returned again into this Kingdom. Ibid. § Ibid.

PORTERS, vid. Boatmen, 3. Officers, 3. Plantations, 16.

1 PORTS—A Port is such Place only, where anciently a Custom-house has been kept, and where Officers for collecting the Revenue do attend, which Officers have Power for the Management, Direction, and Guidance of the same, and all the Creeks and Members thereunto allotted; and being conveniently situated for Shipping and unshipping of Goods and Commodities, and approv'd by the chief Governors and Council of the Realm, is made a lawful Place for Exportation or Importation.

2—By a Creek is to be understood such Place where commonly an Officer, or Officers have been placed by Way of prevention of Frauds and not out of Right of Attendance; and is not a lawful Place for Exportation or Importation, without Licence or Sufferance first had from the Governors and chief Commissioners of the Revenue, or from the principal Officers of the Port under which it is placed.

3—No Person or Persons whatsoever shall lade or put off into any Vessel whatsoever, to be transported beyond Seas, or shall take up, discharge, or lay on Land out of any Vessel whatsoever, (not being in Leak or Wrack,) any Goods, Wares, or Merchandizes whatsoever, but in and upon some such open Key or Wharf, as the Lord Lieutenant, or other chief Governor and Governors, and Privy-Council of this Realm shall appoint within the several Ports, Creeks, Havens or Roads of this Realm, where a Customer, Comptroller and Searcher of such Ports, &c. or their Deputies have accustomedly been resident, upon pain of Forfeiture of all such Goods, or the Value thereof to laden and discharged contrary to the Meaning of this Act. A. C. § 7.

P O R T S.

- 4—No exciseable Goods shall be taken up or discharged out of any Vessel whatsoever from beyond Seas, not being in Leak or Wrack, or put off from Land into any Vessel whatsoever, to be transported or shipp'd off, at, in, or upon any other Place or Places, than upon the open Key, Wharfs, Landing Places or Slips of the several Custom-houses of the Ports of this Realm, or such other Places as the chief Governor, or Governors, and Privy Council, for the Time being, on Application of the Commissioners of Excise, shall therefore assign and appoint, on Forfeiture of the Goods, and also the Value. *A. E.* § 10.
- 5—Pursuant to which Clauses (*Art. 3 & 4.*) the Lord Lieutenant and Privy-Council did, by their Proclamation, dated the 19th of *September*, 1662, settle the several Ports of *Ireland*, and Places of shipping and landing in each as follows, *viz.*

Ports and Places of landing appointed.

| Ports. | Places of shipping and landing in each Port. |
|-------------|---|
| Dublin | The Custom-house Key. |
| Wexford | The common Key. French's Key. |
| Ross | The Custom-house Key. |
| Waterford | The whole Key of <i>Waterford</i> . |
| Dungarvan | The Custom-house Key. |
| Youghal | The Custom-house Key. |
| Corke | The Custom-house Key. |
| Kinsale | The old Custom-house Key. The Abbey Strand. Castle Strand. |
| Baltimore | The Castle Key. Block-house Key. The Town Strand. The Black Rock. |
| Limrick | The Key of <i>Limrick</i> . The Pool. |
| Gakway | The Custom-house Key ; <i>alias</i> , the Town Key. |
| Sligo | The Lime Kiln under <i>Sligo</i> Fort. The <i>Moyne</i> under the Abbey of <i>Moyne</i> . <i>Ballisbannon</i> . |
| Killibeggs | The usual Key or Place of landing. |
| Londonderry | The Ship Key. |
| Colerain | The Custom-house Key. |

Ballitra

P O R T S.

| Ports. | Places of shipping and landing in each Port. |
|-------------------------|--|
| Ballitra | The Custom-house Key. |
| Carrickfergus | The Key of <i>Carrickfergus</i> . The Dock of <i>Belfast</i> . The River of <i>Larne</i> . The River of <i>Glenarme</i> . |
| Donaghadee | The Custom-house Key. |
| Strangford | The Key of <i>Strangford</i> . Port-ferry. |
| Dundalk and Carlingford | The Custom-house Key. |
| Drogheda | The Custom-house Key ; <i>alias</i> Town Key. |
| * Wicklow | The Custom-house Key ; <i>alias</i> Town Key. |

In which Proclamation there is the following Paragraph, *viz.*

And we do appoint the said several Places, at the said several Ports, and no other, to be the Places for lading or landing of any Goods or Merchandizes whatsoever, to be exported out of, or imported into this Kingdom, and that it may be lawful for the Commissioners of the Customs and Excise, or any three or more of them, by Order under their Hands and Seals, to permit and suffer any Pilchards, gross Goods, or Merchandizes to be landed at such other Places as they shall think convenient and conducing to his Majesty's Profit, or to prohibit under their Hands and Seals as aforefaid, if they find it for his Majesty's Service and Profit, the lading or landing of Goods or Merchandizes at any of the before-mentioned Creeks or Places, other than the common Key of each Port, as they shall at any Time or Times hereafter see Cause, according to the Custom or Usage before the 23d of *October*, 1641, whereof all Persons concerned are to take Notice, and yield Obedience thereunto, under such Penalties as are expressed in the Act or Acts for Custom and Excise.

Vid. Aliens, 6.

Wool, 19, 20.

H 3

POT

* N. B. Wicklow was made a Port since the Revolution.

Foreign Pot Ashes, &c. to be imported Duty free.

POT ASHES. PROTESTANT STRANGERS. POT ASHES—From and after the 1st of August, 1705, no Duty shall be demanded, levied, or raised, for or by Reason of importing any foreign Pot Ashes or Wood Ashes, but the same shall and may be from thenceforth freely imported into any Parts of this Kingdom Duty free, any Law, Statute, or Custom to the contrary notwithstanding. 2 Annæ, cap. 4.

§ 11. Vid. Goods, 3. Wines, 1.

PORTERS, vid. Boatmen, 3. Wharfingers, 1.

PRIZAGE, vid. Wines, 2, 12, 16, 17.

PRIZE GOODS, vid. Goods, 6.

PRIZE SHIPS, vid. Plantations, 2, 5.

PRÆMIUMS, vid. Corn, 2.

Flaxseed, per Tot. Popish, 2. Sail Cloth, per Tot.

Protestant Strangers how to be naturalized.

PROTESTANT STRANGERS—All and every Person or Persons born out of your Majesty's Dominions, of the Protestant Religion, who shall at any Time hereafter, within 7 Years, (vid. Art. 2.) transport his or their Stocks and Families into any Part of this Kingdom, with intention that themselves and Children after them will inhabit, reside, and abide in some part thereof, shall, after his or their Arrival, with his or their Stock, &c. and after taking the Oaths of Allegiance and Supremacy, (vid. Art. 3.) before the Lord Chancellor, or the Lords President or Vice-Presidents of the Province of Munster and Conaught respectively, for the Time being, or any Judge in his Circuit, who are hereby authorized to administer the same to such Person, or Persons, and thereupon to certify his or their doing thereof unto his Majesty's High Court of Chancery, there to remain on Record, be deemed, adjudged, and reputed in every Respect, Condition, and Degree, to all Intents, Constructions, and Purposes, their Majesty's natural and liege Subject or Subjects of this Kingdom, as if they, and every of them, had been, or were born within this Kingdom of Ireland. 14 & 15 Car. II. cap. 13.

The above Act made perpetual.

2—The Statute of 14 Car. II. cap. 13, so far as it relates to the Encouragement of Protestant Strangers, other than the Clause which exempts them from Payment of Excise, is hereby revived and made perpetual. 4 Geo. I. cap. 9.

3—Provided

PROTESTANT STRANGERS. QUAKERS.

3—Provided that no Person shall have the Benefit of said Act till he, she, or they, shall, instead of the Oaths of Allegiance and Supremacy therein mention'd, take the several Oaths appointed by 3 W. & M. cap. II. B. for abrogating the Oath of Supremacy in Ireland, and appointing other Oaths. What Oath they shall take.

Ibid. Vid. Denizens, 1.

PRUNES—Vid. Goods, 3. Wines, 1.

Q.

QUAKERS—From and after the last Day of this present Session of Parliament, every Quaker within this Kingdom, who shall be, on any lawful Occasion, to take an Oath required by Law, shall instead thereof be permitted to make his or her solemn Declaration or Affirmation in these Words following, viz.

“ I, A. B. do solemnly, sincerely, and truly, declare and affirm The Form.

Which said solemn Declaration or Affirmation shall be adjudged and taken to be of the same Force and Effect to all Intents and Purposes, in all Courts of Justice and other Places where by Law an Oath is, or shall be, required in Ireland, as an Oath in the usual Form. 9 Geo. II. cap. 16. § 2.

2—Every Person making such solemn Affirmation or Declaration as aforesaid, that shall be lawfully convicted of wilfully, falsely, and corruptly having declared or affirmed any Matter or Thing, which if sworn in the usual Form would have amounted to wilful and corrupt Perjury, shall incur the same Penalties as, by the Laws of this Realm, are enacted against Persons convicted of wilful and corrupt Perjury. Ibid. § 3.

3—No Quaker, or reputed Quaker, shall by Virtue of this Act Shall not be qualified or admitted to give Evidence in any criminal Causes, or serve on any Juries, or bear any Place, Office, or Employment of Trust or Profit under the Government. Ibid. § 4.

II 4

4—None

QUAKERS. QUIT RENTS.

To affirm that they been Quakers for one Year before. 4—None shall be deem'd a Quaker within this Act, unless he, she, or they shall affirm in the Form aforesaid, that he, she, or they, is, or are, of the Profession of the People called Quakers, and hath or have been so for one Year then last past. *Ibid.* § 5.

Continuance. 5—This to be deem'd a publick Act, and judicially taken Notice of as such by all Judges, Justices, and other Persons whatsoever; and to continue in Force 11 Years, and from thence to the End of the then next Session of Parliament *Ibid.* § 6, & 7. *Vid. Drawbacks, 4. Greenwich Hospital, 6.*

QUARTER SESSIONS, *vid. Fairs, 1.*

Collectors Acquittances good in Law. 1 QUITT RENTS—All Acquittances given by the Collectors or Receivers, duly authorized and appointed, to collect and receive the Quit Rent, Crown Rent, Composition, and other Rents due to the Crown, during the Time said Collectors were, are, or shall be so employed, shall be good and valid in Law against the Crown, and shall be as good and effectual, to all Intents and Purposes, as an Exchequer Acquittance, duly passed and entred in the several Offices of the *Exchequer*. 9 *Will. III. cap. 31. § 2.*

Acquittances to be written on Parchment. 2—Collectors of said Rents shall on Payment of the same or any Part thereof, give, and perfect to the Person so paying the same, a full and clear Acquittance for the Sum received, in Parchment, under his Hand, wherein shall be mentioned the Sum received, and for what Gales, Land, or on what Account paid. *Ibid.* § 3.

Fees. 3—Said Collectors may demand and receive the following, and no more, or other Fees, *viz.*

| | |
|--|-----------------|
| | <i>l. s. d.</i> |
| For every Acquittance for any Sum above 5 s. and not exceeding 20 s. _____ | } 0 0 6 |
| For every Sum above 20 s. and not exceeding 5 l. _____ | } 0 1 0 |
| For every Sum above 5 l. and not exceeding 15 l. _____ | } 0 1 6 |
| For every Sum above 15 l. _____ | } 0 2 0 |

And in no Case to receive any more than 2 s. for any one Acquittance. *Ibid.* § 4.

One Acquittance to be given for the whole of any Persons Lands. 4—Where one Person stands charged with the Payment of several and distinct Sums, in respect of several Parcels of their Lands and Tenements, or where the same is in Charge in the Name of other Persons, not in Possession of such Lands, the several Collectors within their respective Districts, shall, on Receipt of said Rents, or any Part thereof, give to the Person so in Possession, and paying as aforesaid, one Acquittance for what he shall so pay, in which shall be distinctly mentioned as well the Lands and Tenements, as the Rent, and for what

QUIT RENT. RAPE OYL.

what Gale, and by whom paid: for which one Acquittance, said Collectors to receive no other or greater Fee than aforesaid. *Ibid.* § 5.

5—Each Collector shall prepare every Year a Book, wherein he shall enter all Acquittances by him given for said Rents, under his Hand, and in Presence of the Party paying the same; to which Receipt said Party or any other on his Behalf may set their Names; for every which Entry said Collectors may demand and receive 2 d. over and above the Fees aforesaid: Which Book shall by the respective Collectors yearly, before stating their Accounts, be returned under their Hands, and on Oath to the Auditor General's Office, where the same shall be kept, not only as a Charge on the Collectors, but as a Discharge to the Subject for all Sums thereby appearing to be paid as aforesaid. *Ibid.* § *Ibid.*

R.

RAISINS, *vid. Goods, 3. Wines 1.*

1 RAPE—OYL—No more Duty to be taken for any Rape Oyl made in this Kingdom which shall be exported out of the same than 4 s. per Tun, and so *pro Rata*. 2 *Annæ, cap. 7. § 2.*

2—SEED—For every Quarter of Rape Seed containing eight Bushels, to be exported out of this Kingdom, to be paid 6 d. for Custom, and no more, and so in proportion. *Ibid.* § 1.

3—These Duties to be raised according to the Act of Tonnage and Poundage, 14 & 15 C. II. *cap. 9. Ibid.* § 3.

N. B. By 6 *Annæ, cap. 12. this Act is made perpetual.*

RATES Inwards. *Vid. Excise, 1, 2, 3 Goods, 8, 9, 18, 19, 20.*

—Outwards, *Vid. Goods, 8. New, Vid. Pa.*

REGISTER of Seizures—*Vid. Seizures 2, 4, 5, 6.*

REPAYMENTS by Debentures, *vid. Drawbacks, per Tot.*
—By Certificates of Damage, *vid. Abatement, 1, 2. Wines, 10, 11.*

REPLEVIN.

RESCUE.

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

REPLEVIN, *vid. Distress*, 5.
1 RESCUE—If any Person whatsoever, shall unlawfully assault, or beat any Revenue Officer, or his Assistant in the due seizing, or securing any exciseable Goods, which he shall have reasonable Cause to suspect to be liable to Seizure, or by Force, or Violence, rescue or carry away any such Goods after legal Seizure as aforesaid, or shall at, or after such Seizure, destroy, or damage said Goods, or any Part of them; every Person so offending, being thereof convicted, shall for the first Offence, forfeit 100 *l.* and upon Failure of Payment, suffer twelve Months Imprisonment, and for the second Offence be transported to some of his Majesty's Plantations in *America* for 7 Years. 12 *Geo. I. cap. 2. § 15.*

Penalty on Runners, their Aiders, &c.

2—Every Person, that shall import any Exciseable Goods into this Kingdom in a clandestine and fraudulent Manner, without paying his Majesty's Custom and Excise, and every Master, Mariner and other Person whatsoever, that shall be aiding, or assisting in the Importation of any such Goods, or shall unlawfully assault, or beat any Officer or his Assistants in the due Execution of their Offices, and prevent their seizing, securing or carrying to the next Office of Excise any exciseable, Goods which he shall seize, or shall by Force rescue or carry away, or procure to be rescued or carried away, such Goods or any Part of them, such Offender being thereof lawfully convicted by Verdict or Confession, shall for the first Offence, suffer three Years Imprisonment, and also forfeit 100 *l. sterl.* over and above the Penalties such Offender is already subject to, by any Law now in being; and for the second Offence being thereof convicted as aforesaid, shall be transported to some of his Majesty's Plantations in *America* for seven Years. 5 *Geo. II. cap. 3. § 13.*

Returning from Transportation, Felony.

3—If any Person transported, pursuant to this Act, shall at any time within seven Years, after such Transportation, be found in this Kingdom, not being licenced thereto, by his Majesty under his Privy Seal, or by the chief Governor or Governors of this Kingdom for the Time being, such Person shall suffer as a Felon without Benefit of Clergy, and may be tried in any County where taken. *Ibid. § Ibid.*

Officers may enter the Shop, &c. of any Retailer of Spirits or Tobacco.

1 RETAILERS Any Officer may enter, in the Day time, into the Shop, Out-House, Room, or Ware-House of any Shop-keeper, or other Person, selling foreign Spirits, or Tobacco by Retail, and take an Account from Time to Time of all such Spirits and Tobacco, as shall be found in his Possession, Shop, &c. and make a just return thereof, under his Hand in such Manner, as Accounts are directed to be taken and Returns made of Beer

SAIL CLOTH.

Beer, &c. belonging to any common Brewer, &c. by the Act of Excise. *Ibid. § 10.*

2—No Person to be deem'd a Retailer of Tobacco or Spirits, Who shall within this Act, but such as sell Brandy, or other foreign Spirits in Quantities under one Gallon, and Tobacco, under the Quantity of three Hundred weight. *Ibid. § Ibid.*

3—Such Retailer, refusing, or hindering any such Officer, to enter into his Shop, &c. or other Places belonging to him, to take Account as aforesaid, shall forfeit 50 *l.* to be recovered and distributed as directed by the Act of Excise. *Ibid. § 11*

vid. Ale-House Keepers, per Tot. Entries, 10, 11. Excise, 5, 6. Licence, per Tot.

RICE—*Vid. Plantations, 12.*

ROCK SALT, *vid. Salt, 2.*

ROSIN, *vid. Goods, 3.*

Wines, 1.

RUSSIA GOODS, *vid. Goods, 3.*

Wines, 1.

RUM, *vid. Spirits per Tot. Plantations, 14, &c.*

S.

SAIL CLOTH—Any Person, who shall export any good Sail Cloth, well and sufficiently made, to any Part beyond Seas, within 10 Years, from the 24th of *December, 1716.* shall receive as a Præmium for every Yard of Sail Cloth, made of sound and good Hemp of 10 *d. per* Yard Value, and under 14 *d.* so exported, 2 *d.* and for every Yard of Main Sail, or course Canvas, made in Imitation of *Holland Duck*, of the Value of 14 *d. per* Yard, or upwards, so exported, 4 *d.* to be paid by such Officers, and in such manner as Drawbacks, are usually paid; the Exporter, or any other Person or Persons first making Oath, that the said Cloth is, to the best of his Knowledge and Belief, made of Hemp of the Growth of this Kingdom, and that such Sail Cloth, was never before exported, nor any Debenture issued out, or Præmium paid for the same. 2 *Geo. I. cap. 13. § 7.*

SAIL CLOTH. SAILS.

Continuance

N. B. The Præmium of 2 d. for the Cheaper, and 4 d. for the Main Sail Canvas, was continued for 8 Years longer, by 10 Geo. I. cap. 2. and is farther continued to the 25th of December, 1744. by 7 Geo. II. cap. 10.

The Value of such Sail Cloth how to be ascertained.

2—The Commissioners in the Port of Dublin, and any two, or more principal Officers of the Custom-House in all the other Ports (whereof the Collector to be always one) are to choose two indifferent Persons most experienced in the Value of such Cloth to be exported, that can be got, who on viewing the same, are to certify and declare on Oath, what the respective Value of such Cloth to be exported is, and if such Persons shall certify the Value of such Cloth as aforesaid, then the said Præmium to be paid. 2 Geo. I. cap. 13. § 8.

No Præmium to be granted for Sail Cloth unless in whole Pieces.

3—From and after the first Day of May, 1736. No Person whatsoever, shall be intitled to any Præmium for any Canvas, or Sail Cloth made into Sails, or for any Canvas, or Sail Cloth whatsoever, other than such Sail Cloths, as shall be produced to the proper Officer of the Custom House, at the respective Ports, in one whole, or intire Bolt, or Piece, containing 36 Yards at the least, which shall then be cut thro' the Middle, by the Officers before whom it is produced, who are hereby required and authorized to cut the same, any thing in 2 Geo. I. cap. 13. 10. Geo. I. cap. 2. & 7 Geo. II. cap. 10. to the contrary notwithstanding. 9 Geo. II. cap. 4. § 3.

Præmium to be given for Sail Cloth entred for home Consumption.

4—From said 1st of May, 1736. The same Præmiums shall be given, in the same Manner, for the same Term of Years, and under the same Conditions and Limitations for all Canvas, or Sail Cloth, made in this Kingdom of *Iris* Hemp, which shall be entred at any Custom-House of this Kingdom, for home Consumption, as by this and said recited Acts are given for Sail Cloth exported, which Entries, the proper Officers of the several Custom Houses of this Kingdom, are hereby required to make. *Ibid.* § 4.

Vid. Linen per Tot. Callico, 5.

Foreign Sails if Run, are forfeited to the Informer.

1 SAILS—All new Sails (except for the use of the Ship) made of foreign Sail Cloth, found on board any Ship or Boat, shall be liable to the same Duty as if in Pieces; and if such Sails be landed or put on board any other Ship or Boat, before payment of said Duty, the same shall be forfeited to the Person, who shall inform the Commissioners, or Sub-Commissioners

SALT. SCOTLAND.

ers thereof, who may examine and condemn the same, as directed in the Act of Excise, with the like Liberty of Appeal. 6 Geo. I. cap. 7. § 9.

1 SALT—All white Salt imported, to pay Duty by Weight, and White Salt not by Measure, viz. 56 Pounds to be accounted a Bushel, to pay Duty and the same Duty to be paid for every 56 Pound of white ty by Salt as is now payable for a Bushel. 2 Annæ, cap. 14, weight. § 15.

N. B. This made Perpetual by 6 Annæ, cap. 12.

2—The Sum of 12 d. per Tun, and no more, shall be paid to Duty on the Crown for every Tun of Rock Salt imported from and Rock Salt. after the 24th of June, 1709, in lieu of all other Duties heretofore, payable thereout, to be levied according to the Act of Excise. 8 Annæ, cap. 2. § 4 & 5.

Vid. Goods, 3. Plantations, 9. Wines, 1.

1 SCOTLAND—All Subjects of the united Kingdom of Great Britain, shall, from and after the Union, have full Freedom of Great All Subjects of Great Britain to have the same Freedom of Trade, &c. and Intercourse of Trade and Navigation, to and from any Port or Place, within said united Kingdom, and the Dominions and Plantations thereunto belonging, and that there be a Communication of all other Rights, Priviledges, and Advantages which do, or may belong to the Subjects of either Kingdom, except where it is otherwise expressly agreed in these Articles. 5 Annæ cap. 8 Art. 4. B.

2—All Parts of the said united Kingdom, for ever, from and after the Union, shall have the same Allowances, Encouragements and Drawbacks, and be under the same Prohibitions, Restrictions, and Regulations of Trade, and liable to the same Customs and Duties on Import and Export. *Ibid.* Art. 5.

SEA-MEN. *Vid Boatmen, per Tot.*

- English, 1, 2.*
- Mariners per Tot.*
- Masters, 8.*
- Merchants, 1.*
- Rescue per Tot.*
- Wool, 9, 11, 31*

1 SEIZURES—All Goods which shall be seized, or stayed, shall presently after such Seizure, or stay, be delivered into the Goods seized to be lodg'd Charge of the Ware-House Keeper, at the Custom-House of in the the Port where stayed or seized, there to remain till sufficient Stores. Warrant be brought for Discharge of the same. *A. C. Rule,* 37.

2—Officers

SEIZURES.

- Officers making Seizures, to acquaint the Commissioners, &c. 2—Officers making any Seizure, shall forthwith acquaint the Commissioners of the Customs; and also certify the same to the Register of Seizures in the Port of *Dublin*, with the Quantity and Quality of the Goods so seized, with such other Circumstances as are fit to be known for exhibiting Informations in the Exchequer against the same. *Ibid. Rule 38.*
- Not to compound without Licence. 3—No Officer, or other Person shall make Composition or Agreement for the Seizure, or Forfeiture of any Goods, without Licence out of the Court of *Exchequer*, or other lawful Warrant first obtained. *Ibid. Rule 39.*
- Licences, &c. to be entered with the Register of Seizures. 4—All Licences, Compositions, Fines, Recoveries, Warrants, Orders and other Discharges to be had, made, or granted for, or upon the aforesaid Seizures and Informations are to be entered with the Register aforesaid, and the Money thereupon due to the use of his Majesty, to be paid to the Collectors of the respective Ports. *Ibid. Rule, 40.*
- Appraisements. 5—All Appraisements of Goods seized are to be delivered to the Register aforesaid, before they be returned into the Exchequer to be by him examined and entered; and if the Goods be too much undervalued, said Register is to make Stay thereof, and to acquaint some of the Barons of the *Exchequer* therewith, that a new Appraisement may be made. *Ibid. Rule, 41.*
- Informations, &c. to be entered with the Register of Seizures. 6—For the avoiding of Fraudulent Composition, no Action or Information to be exhibited, or proceeded in against any Goods seized, till such Seizures be registred, and entered with the Register of Seizures in the Port of *Dublin*, and certified by him, to be so entered and registred, and till such Goods be secured in his Majesty's Stores at the respective Ports as aforesaid. *A. C. § 23.*
- Commissioners on any neglect or Delay in the Prosecution may appoint another. 7—And in Case the Commissioners of the Customs shall apprehend any Neglect or Delay in any Person to sue for, or prosecute in any Action, or Information as aforesaid, said Commissioners may appoint any other Person they think fit to prosecute; who shall be and is hereby declared to be the true, proper and lawful Prosecutor or Seizor to all Intents and Purposes, and to whom the Moiety of said Seizures shall be due and payable, and to no other. *Ibid. § Ibid.*

N. B. The foregoing Regulations relate to Prosecutions in the Exchequer, on Breaches of the Act of Customs; the following Articles regulate the Proceedings on Breaches of the Excise Act before the Commissioners, &c. of Excise.

8—Excise

SEIZURES.

- 8—Excise Officers have full Power and Authority by Night or Day to enter all Ships, Gabbards, Hoys, Barks, Bottoms, or other Boats, or Vessels whatsoever, also by Day, to enter all Houses, Cellars, Vaults, Shops, Ware-Houses, &c. or other Places belonging to any Person whatsoever, to search for any exciseable Goods either put on board any Vessel, or taken out, or carried, or intended to be carried away, without due Entry and payment of Excise; and said Goods, as well as all other exciseable Goods, which they shall meet, or discover to be carrying, or conveying by Land or Water, at unlawful Hours, or before due Entry on Payment for the same, or which shall be landed, or attempted to be landed at any unlawful Place, to seize, attach, carry away and put into safe Custody, at the Office of Excise next adjoining. *A. E. § 53.*
 - 9—In Case the Goods so seized, shall not be claimed by the true and lawful Proprietor, or by one deputed under his, or their Hands, within 21 Days after Seizure, the said Goods shall be absolutely forfeited and confiscated. *A. E. § 54.*
 - 10—In Case such Goods be claimed within the Time aforesaid, and the Owner, or Claimer, shall not make it appear to the Commissioners of Excise, their Sub-Commissioners, or Collectors respectively, or unto the major Part of them, or either of them, that said Goods so seized, have been duly entered and landed at a lawful Time and Place, or that Licence has been obtained for doing thereof, then said Goods shall likewise be forfeited. *Ibid. § 55.*
 - 11—If any Goods be seized, and shall not be claimed, or cleared in 21 Days after, the Commissioners, their Sub-Commissioners and Collectors respectively, appointing a general Day of Sale, and giving publick Notice thereof, shall cause said Goods to be appraised by two sworn Officers, or others, and afterwards sell the same by the Candle to the Person bidding, or giving most for the same, and all such Sales, shall be good in Law to the Buyers. *Ibid. § 71.*
- Vid. Commissioners of Excise, 15.*
- Hops, 2.
 - Informers, per Tot.
 - Land Carriages, 1.
 - Officers, 1, 2, 3, 8.
 - Plantations, 1, 14.
 - Rescue, 1, 2.
 - Sails, 1.
 - Spirits, 1.
 - Tobacco, 6.
 - Wool, 3, 14.

SHEEP—

S H E E P. S H I P S.

Penalty on Persons exporting any live Sheep, &c.

SHEEP—None shall ship any kind of live Sheep, or Lambs out of England, Wales, Ireland, or any of the Queen's Dominions, on Pain that such Person, his Aiders, Abbetors, &c. so offending, shall for the first Offence, forfeit all his Goods, one Moiety to the Crown, the other to the Informer; and shall farther suffer a Year's Imprisonment without Bail; and at the Year's End, shall in the open Market, on some Market Day, have his left Hand cut off, and to be nailed up in the openest Place of such Market; and for the second Offence, shall suffer Death as a Felon. Said Offences to be heard and determined by the Justices of Oyer and Terminer, Goal Delivery and Justices of the Peace. 8 Eliz. cap. 3. § 1, 2, 4. B.

Vid. Wool, 1, 2, 3, 4, 5, 8.

SHERIFFS, vid. Distress, 4, 5
Justices of the Peace, 1.
Ships, 5.

1 SHIPS—No Owner shall lose his Ship for a small thing put therein not customed, without his Knowledge. 38 Edw. III. cap. 8. B.

English Merchants to freight in English Ships.
Foreign built Ships, belonging to English, to be registered.

2—English Merchants shall freight, within the Realm, in English Ships, and not in Ships of Strangers, so as the Owners of such English Ships take reasonable for their Freight. 6 Rich. II. cap. 8. B.

3—No Foreign built Ship or Vessel whatsoever, shall be deem'd, or pass as a Ship to Great Britain, or Ireland, belonging, or enjoy the Privilege of such a Ship, till the Persons claiming said Ship to be theirs, shall make appear to the chief Officers of the Customs in the Port next to the Place of their Abode, that they are not Aliens, and shall have taken on Oath before such chief Officers, that such Ship or Vessel was bona fide, and without Fraud by them bought for a valuable Consideration, expressing the Sum, as also, the Time, Place, and Persons from whom bought, and who are Part Owners (if any) all which Part Owners, shall be liable to take said Oath as aforesaid; and that no Foreigner, directly, or indirectly hath any Part, Share, or Interest therein; and upon such Oath, said Owners, shall receive a Certificate under Hand and Seal of said chief Officers, whereby such Ship, or Vessel may for the future pass and be deem'd as a Ship belonging to said Port, and enjoy the Privilege of such a Ship or Vessel, and said Officers, shall keep a Register of all such Certificates by them given in Ireland, together with the Names of the Persons from whom bought, and the Sum paid for her; and also the Names of the Part Owners, if any such be. A. N. § 10.

Oath to be made of the Property.

4—And

S H I P S.

4—And if any Officer of the Customs shall allow the Privilege of an English, or Irish Ship to any Foreign built Vessel, till such Certificate be before them produced, or such Proof and Oath before them taken; or to any English or Foreign built Ship till Examination, whether the Master and three Fourths of the Mariners be English; or shall allow to any Foreign built Ship bringing in Commodities of the Growth of the Country where it was built, the Privilege by this Act to such Ship given, till Examination and Proof, whether it be of the built of that Country, and that the Master and three Fourths of the Mariners are of that Country; such Officer of the Customs shall for the first Offence be put out of his Place. Ibid. § 11.

Penalty on Officers allowing the Privilege of an English Ship to any foreign built Vessel.

5—In Distress—The Sheriffs, Justices of the Peace, and also all Mayors, Bailiffs and other Head Officers of Corporations and Port Towns near the Sea, and all Constables, Head-boroughs, Tything-men and Officers of the Customs, in all and every such Places, shall on Application by, or on behalf of any Commander, chief Officer, Owners, or Freighters of any Ship being, or in danger of being stranded, are empowered and required to command the Constables of the several Ports within this Kingdom nearest to the Coast, where such Ship shall be in Danger as aforesaid, to summon and call together as many Men, as shall be thought Necessary, to the Assistance and for Preservation of such Ship and her Cargoe; and if there be any Ship or Vessel, belonging to his Majesty or any of his Subjects, riding near the Place, where such Vessel shall be in Danger, the Officers of the Customs and Constables above mentioned, or any of them, are empowered and required to demand of the superior Officer of such Ships, so riding at Anchor, as aforesaid, Assistance of their Boats, and such Hands as they can conveniently spare for the Service and Preservation of said Vessel so in Distress; and in Case such superior Officer shall refuse, or neglect to give such Assistance, he shall forfeit 100 l. to be recovered by the Superior of the Ship in Distress, together with Costs of Suit, in any of her Majesty's Courts of Record, by Action of Debt, &c. 4 Geo. I. cap. 4. § 4.

Sheriffs, Justices of the Peace, &c. may summon Men to assist Ships in Distress.

Commanders of Ships riding at Anchor near the Place, are required to give Assistance or forfeit 100 l.

6—Said Collectors of the Customs, and all others acting or employed in preserving any such Ship in Distress, or her Cargoe, shall within thirty Days after the Service performed, be paid a reasonable Reward for the same by the Commander, Mariners, Merchant, or Owners of the Ship, or Goods so saved; and in Default thereof, said Ship or Goods shall remain in Custody of such Officer of the Customs or his Deputy, till all Charges shall be paid, and till all the said Persons so employed shall be reasonably gratified for their said Assistance and Trouble, or good

Persons assisting, to be allowed a reasonable reward for Salvage, to be paid in 30 Days, or the Ship, &c. to be detained.

Security

SHIPS in Distress.

Security given for that Purpose to the Satisfaction of all Parties, that are to receive the same ; and in Case after such Salvage, the Persons concerned in, or for such Vessel or Goods so saved, shall disagree with said Officer of the Customs, or his Deputy, touching the Monies deserved by any of the Persons so employed as aforesaid, the Persons so concerned, and the said Officer of the Customs or his Deputy may nominate two, or more neighbouring Justices of the Peace, who shall adjust the Quantum to be paid to the several Persons acting, or employed in said Salvage, and such Adjustments shall be binding to all Parties, and the Persons concerned for the Ship or Cargoe so saved, shall pay the same down, or give good Security for it, before the Goods be delivered. And if no Person appear to claim all, or any the Goods so saved, the chief Officer of the Customs of the nearest Port, shall apply to two or more of the nearest Justices of the Peace, who shall put him, or some other responsible Person, in Possession of said Goods, taking an Account thereof in Writing, to be signed by said Officer ; and if the Goods be not legally claimed by the right Owner within 12 Months, then publick Sale to be made thereof, and if perishable Goods, forthwith to be sold, and after all Charges deducted, (Vid. Goods, Art. 26. where it directs that Goods saved, shall be liable to pay Duty) the residue of the Monies arising by such Sale, with a fair and just Account of the Whole, shall be transmitted to the Exchequer, there to remain for the Benefit of the Owner when appearing, who on Affidavit or other Proof of his or their Property, to the Satisfaction of one of the Barons of said Court, shall on his Order, receive the same out of the Exchequer. Ibid. § 5.

7—If any Person whatsoever, besides those impowered by said Officer of the Customs or his Deputy and the Constables as aforesaid, shall enter or endeavour to enter on board such Ship without leave of the Commander, or of said Officer of the Customs, &c. or some of them ; or if any Person shall molest or hinder them or any of them in saving said Ship or Goods, or endeavour so to do, or shall deface the Marks of any such Goods, when saved, before the same be taken down in a Book, provided for that Purpose, by the Commander and first Officer of the Customs as aforesaid, such Person shall, within 20 Days, make double Satisfaction to the Party grieved, at the Discretion of the two next Justices of the Peace, or in Default thereof shall be sent to the next House of Correction, to continue, and be employed in hard Labour for 12 Months, and the Commander of such Vessel in Distress, or said Officer of the Customs, or Constables on board, may repel by Force any such Persons as shall without such Leave, or Consent as aforesaid,

On any disagreement, the Collector may nominate two neighbouring Justices, who shall determine the same.

How to proceed where none claims the Goods.

Persons coming on board, without leave, may be repelled by Force. Molesting the Assistants, or defacing the Marks of Goods.

The Penalty

SHIPS in Distress.

persons on board said Ship or Vessel so in Distress, and thereby molest them in the Preservation thereof. Ibid. § 6 & 7.

8—If any Goods shall be found on any Person, that were stolen or carried off from any such Vessel in Distress, such Person shall on Demand, deliver the same to the Owner, or to such Person by such Owner authorized to receive the same, or in Default thereof, shall be liable to pay treble the Value, to be recovered by such Owner in an Action at Law, to be brought for the same. Ibid. § 8.

9—Persons making, or assisting in making any Hole in any Vessel in Distress, or stealing, or aiding, or abetting in the stealing of any Pump belonging to any such Vessel, or wilfully doing any thing tending to the immediate Loss or Destruction of such Vessel, or putting forth any false or treacherous Lanthorns, Lights, or Fires, with Intention to subject any Ship to Danger, or Ship wreck, shall be guilty of Felony, without Benefit of Clergy. Ibid. § 9 & 10.

10—Persons sued for any thing done in pursuance of this Act, may plead the general Issue, and give this Act and the special Matter in Evidence, and if the Plaintiff shall become Non-suit, &c. the Defendant shall recover full Costs ; this Act shall be taken and allow'd in all Courts, as a publick Act, and all Judges and Justices are to take Notice of it as such. Ibid. § 11.

11—If any Officer of the Customs, or his Deputy, so impowered as above, shall by Fraud, or wilful Neglect, abuse his said Trust, such Officer, or his Deputy, being thereof legally convicted, shall respectively forfeit treble Damages, to the Party grieved, to be recovered by Action in any Court of Record, and shall from thenceforth, be fully disabled and render'd incapable of the same, or any other Employment in the Customs. Ibid. § 12.

12—This Act to take Effect from the 25th of December, 1717, and shall every Year publickly be read in full Market, on the Market Day next preceding Michaelmas Day, in the publick Market Place of every Market Town within 5 Miles of the Sea, by the Mayor, or chief Magistrate of every such Market Town, or some other Person by him appointed, and where there is no such Mayor or chief Magistrate, then by the Clerk of the Market, or some other Person by him appointed ; and in Default thereof, such Mayor, chief Magistrate, or Clerk of the Market, shall forfeit 40 s. for every such Offence, to be recovered by Civil Bill by the Party, who shall first sue for the same. Ibid. 13.

SHIPS Hovering.

A saving for 13—This Act shall not extend to deprive, or prejudice the Flotsam, &c. Crown, or any claiming under the Crown, or any Patentee, or Lord of any Manour, or other Persons whatsoever, of any Right, or Claim to Wrecks, or any Goods that shall be *Jet-sam, Flotsam, or Lagan*, but their respective Rights, shall be as amply enjoyed, as if this act had not been made. *Ibid.* § 14.

Masters wil- 14—If any Owner of, or Captain, Master, Mariner, or other fully destroy- ing Ships, to suffer Death, Officer belonging to any Ship, shall after the 24th of *June, 1718.* wilfully cast away, burn, or otherwise destroy, the Ship of which he is Owner, or to which he belongeth, or any way direct, or procure the same, to be done to the prejudice of the Insurers, or any Merchant that shall load Goods therein, he shall suffer Death. *4 Geo. I. cap. 12. § 3 B.*

Masters of 15—*Hovering*—From and after the first of *August, 1720.* Ships hover- ing within two Leagues of the Shore to give Bond, Where any Ship or Vessel of the Burthen of 50 Tons or under, laden with Tobacco, Brandy, Spirits, or other custom- able, or prohibited Goods, shall be found at Anchor, or hover- ing on the Coasts of *Ireland*, within two Leagues of shore, and not proceeding on her Voyage, Wind and Weather per- mitting; any Officer of the Customs of that Kingdom, may go on board such Vessel, and take an Account of the Lading, and demand and take Security from the Master or Commander by his own Bond, to the use of his Majesty, in a Sum treble the Value of the Goods on board, that such Ship or Vessel (as soon as Wind and Weather and the Condition of such Ship doth allow) shall and will proceed regularly on such Voyage, and shall not land such Goods (except Wool lawfully licenced) but in some Foreign Port; and if such Master, or Command- er shall upon such Demand, refuse to enter into such Bond, or having entred into Bond shall not depart on such Voyage as soon as Wind and Weather, &c. shall permit, unless suffered to make a longer Stay by the Collector (or other principal Officer in his Absence) of such Port, where such Vessel shall be, not exceeding 20 Days; in either of said Cases any Offi- cer of the Customs, by Direction of the Collector, or other principal Officer aforesaid, may take out all the Goods on board such Vessel, and forthwith bring and secure the same on Shore, and if said Goods are customable, all Duties shall be paid for the same; and as concerning Wool, or any prohi- bited Goods, or goods liable to Seizure, which may be found on board such Ships at the Time of their unlading, the same are hereby declared subject to Forfeiture, and may be prose- cuted, as also the Vessel, if liable to Condemnation. *6 Geo. I. cap. 21 § 62 B.*

Refusing Bond, &c. the Goods to be brought on shore and the Duty to be paid.

Prohibited, Goods found therein to be forfeited.

16—Provided

SHIPS hovering.

16—Provided that after such Goods are brought on Shore, and Bonds, how- secured, such Bonds to given as aforesaid, shall be void, and deli- to be dif- vered up without any Fee for taking or delivering up the same; charged. such Bond not being otherwise discharged, shall on a proper Certificate, under the common Seal of the chief Magistrate of any Place beyond Seas, or under the Hands and Seals of two known *British or Irish* Merchants upon the Place, that such Goods were there landed, or upon credible Proof that the same were taken by Enemies, or perished at Sea, (the Exa- mination and Proof thereof being left to the Judgment of the Commissioners of the Customs in *Ireland*,) shall be vacated and discharged. *Ibid.* § 64.

17—Persons sued for any thing done in pursuance of this Act General may plead the General Issue, &c. and if a Verdict shall issue, pass for the Defendant, &c. such Defendant to have full Costs. *Ibid.* § 66.

- Vid. Ballast, per Tot.*
- Boats, per Tot.*
- Commissioners of Customs, 4.*
- Corn, 2.*
- East India, 1.*
- Edystone, per Tot.*
- English, 2.*
- Goods, 1, 2, 3, 4, 5, 7, 15, 21, 22, 25, 26, 28, &c.*
- Greenwich, 1, 2.*
- Hops, 1.*
- Isleman, 1, 2.*
- Linen, 3, 4, 5.*
- Masters, per Tot.*
- Merchants, per Tot.*
- Officers, 1, 2, 16, 17, 18, 19, 20, 21.*
- Packet-boats, 1.*
- Plantations, 1, 2, &c. to 14, 17, 21.*
- Popish, 1.*
- Skerries, per Tot.*
- Timber, 2.*
- Wines, 1, 8.*
- Wool, 1, 3, 4, 5, 6, 8, 9, 10, 11, 14, 15, 20, 30, 31, 32.*
- Wreck, 1.*

1 SKERRIES LIGHT-HOUSE—The Benefit of a Patent granted A Confir- 13 *Annæ Reginae*, to *William Trench*, Esq; of the Light- mation of the Patent house of *Skerries* for 60 Years from the Date thereof, with the Patent for *Skerries* all the Powers, Liberties, Privileges, Authorities, and Duties Light-houses, thereby granted, and the said Light-house, and all other Rights, &c. therewith occupied and enjoyed, are hereby declared

SKERRIES.

declared to be firm, valid, and effectual, to all Intents and Purposes whatsoever, and the same are and shall be valid and have Continuance after the Expiration of said 60 Years, (thereby granted to said William Trench, Esq; his Executors, &c.) for ever, and shall be fully and absolutely vested in Sutton Morgan, Clerk, his Heirs and Assigns. 3 Geo. II. cap. 36. § 1. B.

Vested in Sutton Morgan.

Rates on Ships.

2—From and after the 24th of June, 1730, said Sutton Morgan, his Heirs, &c. are impowered to demand, collect, receive, and take of, and from, the Masters and Owners of every Ship, Hoy, Bark, Crayer, Catch, Vessel, or Bottom, passing, crossing, or sailing in or through St. George's Channel by Holyhead, or Wicklow, to, or from, any foreign Port or Place, or which shall pass or cross the said Channel to, or from, any Port, Creek, or Place in Great Britain, Southward of Holyhead, from or to Wicklow, or any Port, Creek, or Place, Northward thereof, in the Kingdom of Ireland, or that shall pass, cross, or sail from any Port, Creek, or Place, and sail between Holyhead and the Calf of Man, or any Way in St. George's Channel to the Southward of Dublin, and likewise from all Coasters passing to or from any Port, Creek, or Place in Great Britain, North of Holyhead, from, or to any other Port, Creek, or Place South thereof, the Sum of 1 d. per Tun coming into, and 1 d. per Tun going out of said Ports, Places, Creeks, or Harbours in Great Britain or Ireland, as aforesaid, and double such Duties for any foreign Ship, Vessel, or Bottom, passing, crossing, or sailing in the like Manner, according to their respective Burthens. Ibid.

1 d. per Tun in, and 1 d. per Tun out.

Aliens to pay double.

Coal Ships how to pay.

3—Ships laden with Coals in Great Britain, North of Liverpool, for Ireland, or the greatest Part of their Loading being Coals, and crossing or passing in Manner aforesaid, shall only pay for one Voyage in every Year from Great Britain to Ireland, and for one Voyage from Ireland to Great Britain, notwithstanding they make several Voyages in said Year to, and from Ireland, in carrying on the Coal Trade, the same to be paid the first Voyage yearly after the 24th of June, 1730, before clearing out of the Custom-houses either in Great Britain or Ireland: And the Post-master General to pay 50 l. per Annum for the Packets. Ibid. § 3 & 4.

Goods may be seized for Non-payment.

4—In Case any Owner or Commander of any Ship, &c. chargeable with said Duties, shall refuse to pay the same; the said Sutton Morgan, his Heirs and Assigns, his, or their Deputy or Deputies, may seize, take, and detain, any Goods or Merchandizes, Guns, Tackle, Furniture, and Apparel, of or belonging to any Masters or Owners of such Ship, &c. and the same

SKERRIES.

same to detain and keep, till he or they be satisfied and paid the said Duties and every of them; and in Case of any Neglect or Delay in Payment of said Duties for 3 Days after such seizure, &c. said Sutton Morgan, his Heirs, &c. his or their Deputy or Deputies, Receiver or Receivers of said Duties, or any of them, may cause the same to be appraised by two or more sufficient Persons, or sworn Appraisers, and afterwards to sell the Goods so taken and appraised, and therewith satisfy him or themselves for said Duties and Charge of seizing, &c. rendering the Party the Overplus (if any). Ibid. § 5.

And if not redeemed in 3 Days may be sold.

5—Ships of War are not chargeable with these Duties. Ibid. § 6.

Ships of War.

6—If any Person be sued for any thing done in pursuance of this Act, the Action shall be laid in the respective County, whether in Great Britain or Ireland, where the Act was done, and not elsewhere; and the Defendant may plead the General Issue, and give this Act and the special Matter in Evidence, that the same was done in pursuance and by Authority of this Act; and if it appear that such Action shall be brought in any other County than where said Act was done, the Jury shall find for the Defendant; and upon such Verdict, or if the Plaintiff be non-suited, &c. the Defendant shall recover full Costs. Ibid. § 8.

General Issue.

7—This shall be taken as a publick Act. Ibid. § ult.

N. B. By said Patent, confirmed by this Act, the Patentee has full Power and Authority to ask, demand, collect, levy, and receive said Duty in all, and every, or any Custom-houses, Castles, Forts, Harbours, Roads, Creeks, Ports, and Bays, when the said Ships, or other Bottoms, or Vessels whatsoever, shall harbour, put in, or cast Anchor, whether the same be there laden, or not. And all and every the Customers, Collectors, Comptrollers, Surveyors, Searchers, Waiters, and their and every of their Deputies and Clerks respectively, in all and every Ports and Creeks within her Majesty's Dominions, and all Captains, Majors, Lieutenants, and other Officers belonging to any Forts and Castles, and also all Wardens, Portreves, and Keepers of any Ports, Roads, Harbours, and Havens, and all Wharfingers, Porters, and Labourers, belonging to the Water-side, and all other Officers of the Customs in all, every, or any Ports, Harbours, Roads, Creeks, Havens, and Places within the Queen's Dominions, are strictly charged and commanded, that

SKERRIES. SILKS. SPIRITS.
neither they, nor any of them, do, or shall take, or receive, any Entry or Cocket, or give or make any Permit or Transfers, or certify any Cocket, return any Viſtualling-Bill, or discharge or permit any Goods or Stores to be laid on Land, or discharged, or shipped out, from, or on any Ship, Hoy, Bark, Crayer, Catch, or other Vessel, or suffer any Ship, Hoy, Bark, or other Vessel, either Stranger, or British, liable, or subject to the Payment of said Duties to pass by or from them or any of them, without a Ticket or Note under the Hand-writing of said William Trench, his Executors, Administrators, or Assigns, or his, or their Deputy or Deputies, testifying the Payment of said Duties hereby granted, as they tender the Queen's high Displeasure, and under such Pains and Penalties, as by the Laws and Statutes of this Realm, may be inflicted on the Offenders for such their Contempt or Neglect of this her royal Will and Commandment,

Additional Duty.

1 SILKS—An additional Duty of 1 s. 6 d. for every Yard of all Silks and Stuffs made and manufactured in Persia, China, or the East-Indies, is granted over and above all former Duties. 1 Geo. I. cap. 1. § 2.
Vid. Callicoe, 4.
Drawbacks, 1.
Loan Duties, per Tot.

SPECKLE WOOD, vid. Plantations, 12.

STAVES, vid. Iron, 1, Timber 1.

Strong Waters, &c. imported in Casks not containing 50 Gallons, to be forfeited.

1 SPIRITS—All Seizures of Strong Waters, Spirits, or Brandy, single or double, imported in any Cask or Vessel not containing 50 Gallons at least, shall, and may be prosecuted before the Commissioners or Sub-Commissioners of Excise, who, on Information, shall proceed to hear, and are hereby empowered to determine such Offences, and all strong Waters, &c. so imported, shall, and may, be condemned by them, and the Penalties raised and disposed according to the Act of Excise, with like Remedy of Appeal. 6 Geo. I. cap. 8. § 4.

Additional Duty.

2—An additional Duty of 8 d. for every Gallon of Brandy, Strong Waters, and Spirits perfectly made, and distilled of Wine not above Proof; and 5 s. for every Gallon of Brandy or Spirits above Proof, to be paid over and above all other Duties now payable for the same, to be levied according to the Act of Excise. 1 Geo. II. cap. 4. § 1.

3—Provided

SPIRITS. STRONG WATERS. SUB-COMMISSIONERS.
3—Provided that if said Liquors shall, after Payment of, or Security given for said additional Duty, be again exported by Subjects in 18, or Strangers in 12 Months after Importation, and Proof made by Certificate from the proper Officers of the due Entry of such Liquors, and Payment of said additional Duty, and all other Requisites performed, as in Cases where Excise is to be repaid, said additional Duty shall, without Delay or Reward, be repaid or allowed to the Exporter within one Month after Demand, or the Security so far vacated. 9 Geo. II. cap. 1. § 3.
Vid. Boats, 2.
Goods, 3.
Isleman, 1.
Land Carriages, 1.
Licences, 15, 18, 19, 21, 25.
Plantations, 14, &c.
Retailers, per Tot.
Ships, 15.
Wines, 1.

Re-payment how to be made.

STILLS, vid. Brewers, 7.

Distillers, per Tot.

STRANDED GOODS, vid. Goods, 26.

Ships, 5, 6, 7, 8.

STRANGERS, vid. Aliens.

1 STRONG WATERS—For all Aqua vitæ or Strong Waters made or distilled within this Realm, whether of foreign or domestick Spirits or Materials, to be afterward sold and vended, to be paid for every Gallon by the first Maker or Distiller 4 d. A. E. § 3.

Excise on Strong Waters made in Ireland.

2—An additional Duty of 4 d. for every Gallon of Aqua vitæ, Additional Strong Waters, or Spirits made or distilled in Ireland for Sale, Duty to be paid by the first Maker or Distiller. 1 Geo. II. cap. 4.

Vid. Distillers, per Tot.

Licences, 15, 18, 19, 21, 25.

Spirits, per Tot.

STUFFS, vid. East India Goods, 1.

Silks, 1.

1 SUB-COMMISSIONERS—The like, and so many Offices, (vid. Commissioners Excise, Art. 1.) and in them so many Sub-Commissioners and Collectors from Time to Time to be appointed in all or any Counties, Cities, Towns, Ports, and Places of this Realm, as the Commissioners of Excise, or major Part, shall think fitting, to be approved of by the chief Governor or Governors, and Privy Council of Ireland, for the Time being. A. E. § 49.

Sub-Commissioners how to be appointed.

2—Which

SUB-COMMISSIONERS.

To take the Oath of Trust, and give Security.

2—Which said Sub-Commissioners, &c. shall take the like Oath as aforefaid refpectively, (*vid. Commissioners Excife, Art. 7.*) before the Lord Chief Baron of the *Exchequer*, or before faid Chief Commissioners, or any two of them, or before any Juftice of the Peace; and every the faid Sub-Commissioners, &c. shall enter into Recognizance with good Security to his Majesty's Ufe in fuch Sum, as fhall be thought fit, before the Lord Chief Baron of the *Exchequer*, with Condition for the due Execution of their Places, and paying Monthly all Moneys by them received for Excife, their own and Officers Salaries, and other contingent Charges firft deducted, and accounting quarterly into the *Exchequer at Dublin. Ibid.* § 50.

To make Oath (if required) that they are not concerned in the Information.

3—Sub-Commissioners, Collectors of Excife, and other Perfons that may be authorized and appointed by Virtue of the Act of Excife to hear and determine any Information, and every of them fhall, if required by the Party againft whom fuch Information is made, take an Oath, to be adminiftred by the Clerk or Register of the Seizures in the particular Diftrict, that he is not to gain or lofe thereby on any Account whatsoever, and if fuch Sub-Commissioner fhall refufe to take faid Oath as aforefaid, he is hereby difqualified to hear, determine, or give Judgment on the Matter in fuch Information, and all Proceedings before them, after fuch Refufal, fhall be null and void. *5 Geo. II. cap. 3. § 4.*

Refufing fuch Oath, are difqualified to hear or determine therein.

Vid. Commissioners Excife, 4, 7, 8, 9, 10, 11, 12, 13, 14, 15.

Spirits, 1.

Wool, 22, 28, 29, 34.

SUBJECTS, *vid. Englifo, 1, 2.*

Protestant Strangers, 1, 2, 3.

SUBORNATION, *vid. Juftices of the Peace, 2.*

SUGARS, *vid. Goods, 3.*

Plantations, 12, 14, &c.

Wines, 1.

SUGAR COLONIES, *vid. Plantations, 14, &c.*

SYRROPS, *vid. Plantations, 14, &c.*

TAR

TIMBER. TOBACCO.

T.

TAR, *vid. Goods, 3.*
Plantations, 12.
Wines, 1.

TEA, *vid. East India Goods.*
Linen Duties.

1 TIMBER—There fhall be paid to the Crown (over and above all Duties now payable for the fame) the further Sum of *2 l. 10 s.* for every Tun of Timber exported out of this Kingdom to any Part beyond Seas other than *Great Britain*, and fo proportionably; and for every thoufand of Hoops or Laths, and fo proportionably; and for every thoufand of Hoops or Laths, and fo proportionably; and for every thoufand of Staves and Headings for making of Casks exported, except to *Great Britain*, the farther Sum of *3 l.* over and above all other Duties now payable for the fame, and fo in Proportion. *2 Anne, cap. 2. § 4.*

2—Nothing in this Act contained fhall impofe any Duty on Timber made up in any Ship or Veffel as part thereof. *Ibid. § 5.*
Vid. Goods, 3.
Wines, 1.

1 TOBACCO—A Doubt having rifen (*vid. Goods Art. 11*) concerning the Duty payable before this Act on Tobacco imported into this Kingdom; it is enacted and declared that no more than *2 d. ½* per Pound Weight of Tobacco imported, was, or is payable to the Crown by Virtue of any Law in Force in this Kingdom, before, or at the Time of paffing this prefent Act. *7 W. III. cap. 16. § 4, 5.*

2—An additional Duty of *3 d. ½*. for every Pound Weight of Tobacco imported over and above all other Duties, to be paid according to the Act of Excife. *1 Geo. II. cap. 1. § 2.*

3—No Perfon whatsoever fhall have any Allowance or Abatement of Subfidy for any Sort of Tobacco, under pretence of being corrupt or unmerchantable; but in Cafe any Merchant fhall refufe to make Entry of, and pay the full Subfidy of fuch Tobacco, any two or more principal Officers of the Custom-houfe, fhall caufe all fuch corrupt Tobacco to be publickly burnt, as not wholefome for Ufe, and the Owner fhall be difcharged from paying any Subfidy for the fame. *A. C. Rule 6.*

2—No

TOBACCO. TOBACCO-PIPE CLAY. TOWN BARGAINS.

Certificate to be returned from Ireland. 4—No Debenture shall be allowed for any Tobacco exported from Great Britain to Ireland, till a Certificate be produced under Hands and Seals of the Collector, Comptroller, and Surveyor of the Customs of any Port in Ireland, or any two of them, where landed, testifying the landing thereof, (Danger of the Seas or Enemies excepted): Which Certificate said Collector, &c. are required to deliver forthwith upon Discharge of the Tobacco, and not to take above 1s. Fee for making out and delivering such Certificate. 8 Annæ, cap. 13. § 18. B.

Fee of Certificate. Vid. Duplicates, 1. Allowance for Waste, 5—From Time to Time, on producing such Certificates, (Art. 4.) in case there shall appear any Difference in Weight between the Quantity specified in such Certificate and the Quantity shipp'd for exportation to Ireland, in such Case an Allowance on the Drawback (in Great Britain) not exceeding 2 l. per Cent. shall be made to the Exporter, in consideration of the Waste which may happen in the Voyage. 6 Geo. I. cap. 21. § 48. B.

In what Package to be imported. 6—No Tobacco shall be imported into this Kingdom in any other Manner than in Hogheads, Casks, or Vessels, or other Package, not containing less than 300 Pound Weight, on Pain of forfeiting the said Tobacco, or the Value thereof, 12 Geo. I. cap. 2. § 2. Vid. Boats, 2. Drawbacks, 1. Isleman, 1, 3. Land Carriages, 1, 3. Plantations, 12.

Penalty for exporting Tobacco-Pipe-Clay. 1 TOBACCO-PIPE CLAY—No Tobacco-pipe Clay shall be exported out of Great Britain or Ireland, into any foreign Parts, under Penalty of 3 s. for every Pound of Tobacco-pipe Clay exported or transported contrary to this Act. 13 & 14 Car. II. cap. 18. § 8. B. Vid. Wool, 7, 8, 9.

TOW, vid. Goods, 18. Town Bargains not required. 1 TOWN BARGAINS—No Town Bargain shall be required, nor any Merchant, or other, hindered from disposing of his Goods without offering them first to some Burgeis or Freeman of such City, Corporation, or Town, where he shall arrive with his Goods; but every Merchant importing any Goods from beyond Seas, and paying all Duties by Law payable thereon, shall, at his Will and Pleasure, freely, and without Molestation, sell and dispose of his Goods, any Charter, Custom, &c. to the contrary notwithstanding. A. C. §. 26.

2—Ne

TOWN BARGAINS. TREACLE. VALUE.

2—No petty Customs payable, by Merchants Strangers, unto any What petty City or Town corporate in this Realm, shall be demanded, Customs shall be paid, received, or paid for, or upon any more or other Commodities than were chargeable with the same by antient Custom and Prescription, and not according to the Increase of his Majesty's Customs by the Book of Rates, nor for any Wares or Commodities by Virtue of any Grant, made by their Majesty's royal Predecessors, of such petty Customs unto any City or Town corporate, but such as were charged at the Time of such Grant, nor at any other or greater Rates than were paid by Merchants Strangers, at the Time of the Grant, or as the same were taken in 15 Hen. VII. on pain, that every Person demanding or receiving more, or greater petty Customs than aforesaid, shall forfeit double the Value of what shall be exacted upon more Commodities, or at greater Rates than as aforesaid, saving to Wentworth, Earl of Kildare, and the Heirs Males of the Body of Gerald Fitzgerald, Earl of Kildare, their full Rights, &c. in the Ports and Harbours of Strangford and Ardglass, in the County of Down, and Province of Ulster, &c. Ibid. § 27.

1 TREACLE—An additional Duty of 20 s. on every hundred Additional Weight of Treacle imported over and above all other Duties Duty. now payable for the same, to be paid according to the Act of Excise. 1 Geo. II. cap. 1. § 2.

TRUCK, vid. Excise, 10. TURKEY COMMODITIES, vid. Goods, 3. Wines, 1. TURPENTINE, vid. Plantations, 12.

V.

1 VALUE—in what Case forfeited besides the Goods, vid. Boatmen, 1. Entries, 7. Goods, 28, 29. 2—DOUBLE—Vid. Ale-house-keepers, 5. Brewers, 1. Entries, 10, 11. Excise, 9, 10, 13. 3—TREBLE—Vid. Drawbacks, 3. Cards, 7. Isleman, 5. Harbourers, 1. Mariners, 1. Masters, 5. Plantations, 1, 6.

VICTUALLERS

WARE-HOUSES, &c.
 VICTUALLERS—*vid. Ale-house keepers per Tot.*
 VICTUALS—Imported not to pay Excise. *A. E. § 7.*
Vid. Plantations, 9.
 VINTNERS—*vid. Ale-house keepers, per Tot.*
 VINEGAR—*vid. Loan Duties, 2.*
Goods, 3.
Wines, 1.
 UNRATED GOODS, *vid. Goods, 9, 20.*

W.

Goods imbezzled in the Store, to be made good.

WAITERS, *vid. Officers, 20, 21.*
 WARE-HOUSES, &c.—If any Goods or Merchandizes, taken out of any Ship or Vessel, shall hereafterwards purloined, imbezzled, wilfully spoiled or impaired, the Officer, or Ware-house keeper, under whose Charge the same shall at such Time be, shall make full Satisfaction to the Owner, to be adjudged by the Barons of the Exchequer, or any two of them, and the Commissioners of the Customs are to take good Security of the Officers employed in and about the Premises for the faithful Discharge of their respective Trusts. *A. C. § 11.*

Officers to give Security.

Goods remaining 7 Days in the Stores, without entring, &c. to pay Ware-house Room.

2—Every Merchant taking up Goods at Sight, or otherwise, who shall suffer his Goods to remain in any the Ware-houses of the Custom-house for more than 7 Days without entring or clearing the same, shall, for such Time as they continue there longer, pay such reasonable Rates for Ware-house Room, as the Commissioners of Customs or the respective Port-Collectors shall judge meet, one half to the King, the other to the Ware-house keeper, to be paid before Delivery of the Goods. *Ibid. Rule 29.*
Vid. Aliens, 6.
Excise, 8.
Goods, 21, 22, 23, 24.
Seizures, 1.
Wharfingers, 1.
 WASTE, *Vid. Abatement, 1, 2.*
Tobacco, 5.

WATERMEN

WHARFINGERS. WINES.
 WATERMEN, *vid. Boatmen, 2, 3.*
Wharfingers, 1.
 WAX—*vid. Goods, 18.*
 WHALE-BONE and WHALE-FINS, *vid. Fish, 1.*
 1 WHARFINGERS—No Wharfinger, or Keeper of any Goods not Crane, or Ware-house, no Porter, Carman, or other Person to be discharged, but shall take up, or let down, or permit, or help the bringing in Preference on or shipping off any Wharf, Key, or other Place, any of an Excise-Goods or Merchandizes whatsoever, but in preference of an Officer. Officer of Excise, and at seasonable Hours as aforesaid, (*Goods, Art. 28.*) on penalty to forfeit 10 *l.* for every such Offence. *A. E. § 14.*
 WHARFS—*vid. Ports, 3, 4.*
 WHEAT—*vid. Corn, 1, 2.*
 WHERRYS, —*vid. Boatmen, 1. Lighters, 1.*
 WIDOWS—*vid. Hearthmoney, 5.*
 1 WINES—All Wines of the Growth of *France, Germany, Spain, the Islands of the Canaries, or Portugal, Madera, or Western Islands*; and all Sorts of Malts, Timber, or Boards; and all foreign Salt, Pitch, Tar, Rosin, Hemp, Flax, Raisins, Figs, Prunes, Olive Oils, all Sorts of Corn or Grain, Sugar, Pot Ashes, Spirits, commonly called Brandy-Wine, or *Aqua Vitæ*, and all Goods of the Growth, Production, or Manufacture of *Muscovy or Russia*, imported into *Great Britain or Ireland*, in any other Ship or Vessel than which doth truly and without Fraud belong to *Great Britain or Ireland*, and navigated with the Mariners thereof, as aforesaid; (*Vid. Goods, Art. 3.*) and all Currans and *Turkey* Commodities imported into any the Places aforesaid, in any other than *English* built Shipping, and navigated as aforesaid, shall be deemed Aliens Goods, and pay all Strangers Customs and Duties to his Majesty, and also to the Town or Port into which imported. (*Vid. English, 1, 2.*) *A. N. § 9.*
 2—The Tonnage on Wines imported is settled (*as in the Table* Duty on Page) with an Exception to Prizage and Butlerage. (*Vid. Wines imported, Goods, Art. 11.*) *A. C. § 3.*
 3—The Excise settled. (*Vid. Goods, Art. 18.*) *A. E. § 6.*
 4—An additional Duty of 4 *l.* for every Tun of Wine imported into *Ireland* to be paid over and above the Custom and Excise. (*For the Repayment, vid. Spirits, Art. 3.*) *1 Geo. II. cap. 4.*
 5—A farther additional Duty applicable to the Payment of a Loan of 300,000 *l.* with Interest thereof. *Vid. Loan Duties.*
 6—The Tun of Wine, Oyl, and Honey is to contain 252 Contents of Gallons, the Pipe or But 126 Gallons, the Hoghead 63 Gallons, Wine.

What Goods are chargeable with Aliens Custom, if not imported in *English* Shipping, &c.

W I N E S.

Gallons, the Barrel 31 Gallons and a half, the Rundlet 18 Gallons and a half. 2 Hen. VI. cap. 11. B. 18 Hen. VI. cap. 17. B. 1 Rich. III. cap. 13. B.

- 7—For taking away all Disputes touching the Contents of a Tun of Wine, it is hereby declared, that though 252 Gallons is the just Measure of one Tun, that nevertheless two Buts, two Pipes, four Hogsheds of what Sort soever, six Teirces, three Puncheons or Tercions, and eight Quarter Casks, shall be reckoned and accounted a Tun of Wine; and every Cask of Wine imported, which, if full, shall exceed a Quarter Cask shall be accounted for a Teirce, and every Cask which shall exceed a Teirce shall be accounted for a Hogshedd, and every Cask, that shall exceed an Hogshedd, shall be accounted for a Puncheon, and every Cask, that exceeds a Puncheon, shall be accounted a But or Pipe, without any Allowance of Undergage whatsoever. *A. E.* § 32.
- 8—Every Merchant importing Wines by way of Merchandize, and making due Entry thereof, shall be allowed 10 *per Cent.* for Leakage, to be deducted not out of the Quantity of Wines, but out of the Money receiv'd for the Subsidy, provided such Wines be not fill'd up on Ship-board, in which Case no Allowance shall be made. (*Vid. Abatement, 2.*) *A. C. Rule, 7.*
- 9—Every Hogshedd of Wine which shall be run out, and not above 7 Inches left therein, and every But or Pipe not above 9 Inches, shall be accounted Outs, and the Merchant to pay no Subsidy for the same. *A. C. Rule, 9.*
- 10—In Case any Merchant, or other Person, shall find his Wine, or any Part thereof, in his Judgment, so damaged, corrupt, or unmerchantable, as not to be worth the Duties, such Merchant shall have Liberty immediately after landing the same, to stave and spill them in Presence of the Officers appointed for that Purpose, by any three, or more Commissioners of the Revenue, or the Collector, or other chief Officer of the Port where imported, and the Merchant so staving and spilling such Wine shall be repaid the whole Duty, paid by him for the same, without any Delay, Charge, Fee or Deduction on any Pretence whatsoever, and in order to certify the Quantity so destroyed, the proper Officer appointed for discharging the Ship in which imported, shall make Entry thereof at the Foot of the Merchant's Warrant. 12 Geo. I. cap. 2. § 10.

10 *l. per Cent.* for Leakage.

Wines, how to be accounted Outs.

Damaged Wines to be staved and spilled, and the Duty to be repaid.

11—The

W I N E S.

- 11—The Merchant shall be allowed, over and above the Duties repaid as aforesaid, as a Compensation for Freight and other Charges, for every Tun of Wines of the Growth of *Germany*, or Wines which pay Duty as such, so destroyed, the Sum of 4 *l.* For every Tun of *French Wine*, so destroyed, 40 *s.* and for Wines of the Growth of *Portugal, Spain*, or elsewhere, the Sum of 6 *l.* and so in Proportion to the Quantity. which Allowance shall without Delay be paid by Certificate out of the King's Duties, and the proper Officers are required to make and pay such Certificate without Fee or Reward *Ibid.* § 11.
- 12—Provided that nothing herein contained shall extend to diminish the Duties of Prizage or Butlerage of Wines due upon the Importation of the same, but said Duties to be collected and paid in the same Manner, as if this Act had not been made. *Ibid.* § *ibid.*
- 13—Provided no Allowance shall be made for any such corrupt or decayed Wine, unless imported in Casks directly from the Country or Place of its Growth, or the usual Place of its first shipping, but the same shall be staved unless the full Duty be paid for the same. *Ibid.* § 12.
- 14—Every Merchant being a Subject of any of his Majesty's Dominions, who shall export any Wines (for which Allowance or Drawback ought by Law to be given) within 18 Months, or any Stranger within 15 Months after Importation thereof, shall be intitled to receive such Allowances and Drawbacks as fully and effectually, to all Intents and Purposes, as if said Wines had been exported in 12 and 9 Months after Importation thereof respectively. 1 Geo. II. cap. 6.
- 15—The Lord Deputy, or other chief Governor, or Governors of *Ireland*, for the Time being, shall have yearly, for the Provision and Store of their Houses of such Wines as shall be imported, the Number of twenty Tuns free and discharged of all Customs; and said Lord Deputy, &c. shall have Power to grant unto every of the Privy Council, and to the King's learned Council, and the Clerk of the Privy Council of this Realm, at his or their Discretion, from time to time, such Quantities of Wine to be free from said Customs, as he or they shall think meet for every of them after their Degrees and Qualities. *A. C.* § 24.
- 16—PRIZAGE—The Steward of the King's House, and Treasurer of the Wardrobe, shall give Notice how much Wine shall be taken by the Butler or his Lieutenant in every Port; and a Certificate to be made by the Mayor and Bailiffs there, under their Seals, how much Wine is so taken; if the Butler

Allowance to the Merchant as a Compensation on for Freight, &c.

Prizage to be paid notwithstanding the spilling of the Wines.

Such Wines to be imported from the Place of their Growth, &c.

Duty of Wines in what Time to be repaid.

Lord Lieutenant, Privy Council, &c. to have a Quantity of Wine yearly Custom free.

Prizage, by whom to be settled.

K or

W I N E S. W O O L, &c.

Penalty for taking more than so settled.

or his Lieutenants take any more Wine, or any Reward, or delay any Merchant by Colour of his Office, he shall forfeit double Damages, lose his Office, be imprisoned, and ransomed at the King's Will. 25 Ed. III. cap. 21. § 1. B.

17—The King's Butler, &c. shall take no more Wines than he hath in Commandment, on Pain of Imprisonment of his Body, and to be ransomed at the King's Will; what they take by Virtue of said Warrant shall be taken in ten Days, and the Merchants to be at Liberty to sell the Remainder of their Wines. 43 Ed. III. cap. 3. § 1.

Vid. Drawbacks. 1.
Isleman. 1, 2.
Licences. 15, 16, 17, 18, 19, 20, 22, 25.
Land Carriages. 1.

WITNESSES—Vid. Commissioners, of Excise, 10, 13, 14.
Justices of the Peace, 2.

W O O L, &c.

No Sheep, Wool, &c. to be laden, with Intent of Exportation.

1 W O O L, &c. No Person whatsoever shall directly or indirectly export, or cause to be exported, from Ireland into Scotland, Jersey, Guernsey, Sark or Alderney, or any foreign Parts, any Sheep or Wool whatsoever of the Breed or Growth of Ireland; or any Wool-fells, Mortlings or Shorlings, Yarn made of Wool, Wool-flocks, Fuller's Earth, or Fulling Clay whatsoever; nor shall pack or load upon any Horse, Cart, or other Carriage, or load or lay on board any Ship, or other Vessel, in any Place or Port within the Kingdom of Ireland, any such Sheep, &c. with intent of exporting the same, as aforesaid, on pain of forfeiting said Sheep, Wool, &c. and also 20 s. for every such Sheep, and 3 s. for every Pound Weight of such Wool, Wool-fells, Mortlings, Shorlings, Woollen-Yarn, Wool-flocks, Fullers-earth, or Fulling Clay; and the Owners of said Ships, knowing such Offence, shall forfeit all their Interest in said Ships, with all their Apparel and Furniture; and the Master and Mariners knowing and assisting in such Offence, shall forfeit all their Goods, and be imprisoned three Months without Bail; one Moiety to the King, the other to the Prosecutor. 13 Car. II. cap. 32. § 1, 2, 3. B.

The Penalty.

2—Any Person transporting any Sheep, Wool, &c. contrary to the true Intent of this Act, and being thereof convicted, shall be disabled to sue any Factor, or others, for any Debt or Estate to such Offender belonging; and may be tried either in the County where the Offence was committed, or in the County where arrested or apprehended for said Offence—This Act shall not take away any greater Pains or Penalties, to be inflicted

Offences where to be tried.

W O O L, &c.

inflicted for any the said Offences by Virtue of any former Act of Parliament in Force. Ibid. § 4, 5.

3—Any Person may seize to his own Use, and the King's, all such Sheep, Wool, &c. as he, or they, shall happen to see, find, know, or discover to be laid on board any Ship, or other Vessel, or Boat; or to be brought, carried, or laid on Shore at, or near, the Sea, or any navigable River, or Water, to the Intent, or Purpose, to be exported as aforesaid; and the Person so seizing shall have the full Moiety thereof, but shall not be allowed to give in Evidence on Oath against any Persons indicted, accused, or questioned by Virtue of this Act. (Vid. infra Art. 14.) Ibid. § 7, 8.

Any Person may seize such Sheep, Wool, &c.

4—Every Ship, Vessel, or Boat, of what Kind soever, whereof any Alien born, or natural born subject, not inhabiting the Realm of England, shall be Owner, or part Owner, and wherein any Sheep, Wool, &c. shall happen to be shipped, put, or laid on board, contrary to the true Meaning hereof, shall be forfeited to his Majesty, his Heirs, and Successors. Ibid. § 9.

Foreign Vessels shall be forfeited for such Offences.

5—This Act shall not extend to any Lamb-skins ready drest and prepared fit and useful for Furr or Linings; nor to the transporting any such Wool-fells or Pelts with such Wool upon them, or to any Beds stuff'd with Flocks which shall be carried or employed in any Ship, &c. for necessary Use only of such Ship, or any the Persons therein passing, or being, and which shall not be sold or uttered in foreign Parts, nor to Weather Sheep, or any Wool on such Weather Sheep, to be carried alive in any Ship, or other Vessel, for the necessary Food and Diet of the Passengers or other Persons therein, and for no other Purpose. Ibid. § 10, 11.

Lambskins drest, Flock-Beds, &c. excepted. Vid. Infra Art. 10, 11, 35.

6—None shall press together with any Screws, Presses, or other Engines, into any Sack, Pack, or Bag, or other Wrapper, or shall put, press, pack, or strain any Wool, or Yarn made of Wool, into any But, Pipe, Chest, or any other Cask or Vessel, on any pretence whatsoever; or shall carry, or lay, or cause to be carried, or laid at, or near, the Shore, or Sea Coasts, or any navigable River; or into any House near adjoining thereto, any such Wool, &c. with Intention to export the same out of England or Ireland into Scotland, or any foreign Parts, on Penalty of Forfeiture thereof. 13 & 14 Car. II. cap. 18. § 7. B.

Making Use of any Screws, &c. for the unlawful packing of Wool, &c.

Penalty.

7—No Packs, Sacks, Bags, or Casks of any Wool, Wool-fells, Mortlings, Shorlings, Yarn made of Wool, Wool-flocks, Fuller's-earth, Fulling-clay, or Tobacco pipe-clay, shall be laid or loaded on any Horse, Cart, or other Carriage whatsoever, or shall be conveyed by Land, to or from any Place in

Lawful Hours for conveying Wool by Land Carriages.

W O O L, &c.

Ireland, but at feasonable Hours, viz. from the 16 of March to the 29th of September yearly, between four in the Morning and eight in the Evening, and from the 29th of September to the 1st of March yearly, between seven in the Morning and five in the Evening, on forfeiture of all such Goods, or the Value, one Moiety to the Crown, and the other to the Person suing for the same in any Court of Record, by Action of Debt, &c. Ibid. § 9.

Former Penalties, &c. not difannull'd.

8—This Act shall not difannul any Penalties, Clauses, or Provisions mentioned in Stat. 12 Car. II. cap. 32. (Art. 1, 2, 3, 4, 5.) nor prohibit the lading on board any Ship, or other Vessel, any Weather-Sheep, Wool, Wool-flocks, or other Goods mention'd in this Act, that is thereby permitted to be loaden on board for necessary Use and Provision. (Art. 6.) Ibid. § 10.

Masters, Mariners, &c. giving Information within three Months, to be indemnified, and receive the Moiety.

9—If any Owner of any Ship or Vessel, or any Master, or Mariner, knowing of the Exportation of any Sheep's Wool, Wool-fells, Mortlings, Shorelings, Yarn made of Wool, Wool-flocks, Fuller's-earth, Fulling Clay, or Tobacco-Pipe-Clay, contrary to the Meaning of this and the above-mentioned Acts, (viz. 12 Car. II. cap. 32. & 13 & 14 Car. II. cap. 18. vid. supra Art. 1, 2, 3, 4, 5, 6, 7, 8.) shall within three Months, after Knowledge thereof, or his Return into England or Ireland, give the first Information, bonâ fide, before any Barons of the Exchequer in England or Ireland, or before the head Officer of any Port where he shall first arrive, upon his or their Oath, of the Number and Quantity of such Sheep's Wool, &c. so exported, and by whom, and where, and in what Ship or Vessel, and afterwards be ready, on reasonable Warning, to prove the same; then such Owner, &c. shall not be liable to any Penalty in this or any other Act contained for such Offence, but shall receive the Benefit and Advantage appointed by the precedent Acts. 1 W. & M. cap. 32. § 8. B.

No Wool, &c. to be exported, except to England.

10—From and after the 24th of June, 1699, no Person whatsoever, shall directly or indirectly export, or cause, or procure to be exported out of Ireland into any foreign Realm, or any Parts or Places whatsoever other than the Parts within England and Wales, (vid. Art. 19.) any Wool, Wool-fells, Shortlings, Mortlings, Wool-flocks, Bay or Woollen-yarn, Cloth, Serge, Bays, Kerseys, Says, Frizes, Druggets, Cloth-Serges, Shalloons, or any other Drapery, Stuffs or Woollen-Manufactures whatsoever made up, or mix'd, with Wool or Wool-flocks; or shall directly or indirectly load, or cause to be loaden, &c. in any Ship or Vessel, in any Place or Parts within, or belonging to said Kingdom of Ireland, any such Wool,

W O O L, &c.

Wool, &c. to the Intent or Purpose of exporting, or causing the same to be exported out of said Kingdom of Ireland into any Ports or Places, (except as aforesaid.) 10 & 11 W. III. cap. 10. § 1. B.

11—The said Wool, Wool-fells, Shortlings, &c. so exported, transported, shipp'd off, or carried, conveyed, or loaden, contrary to the true Meaning of this Act, shall be forfeited; and every Offender or Offenders therein, shall likewise forfeit 500 l. for every such Offence; and all and every the Ship, Vessel, Barge, Boat, or other Vessel whatsoever, wherein any of said Commodities shall be shipp'd or laid on board, contrary to the true Intent and Meaning of this Act, shall be forfeited, with all her Tackle, Apparel, and Furniture; and the Masters and Mariners thereof, or any Porters, Carriers, Waggoners, Boatmen, or other Persons knowing such Offence, and wittingly aiding and assisting therein, shall forfeit 40 l. one Moiety to the Person suing for the same in any Court of Record in England or Ireland, and the other to the Use of the Linen Manufacture in Ireland. (But vid. infra Art. 26.) Ibid. § 2.

12—All such Wool and other Commodities brought, carried or laid on Shore at or near the Sea, or any navigable River or Water, to the Intent or Purpose to be exported out of Ireland, contrary to the Meaning of Stat. 10 & 11 W. III. cap. 10. (Vid. supra Art. 10 & 11.) shall be forfeited, and the Offenders be subject to the like Forfeitures as Persons, by that Act, are subject to for transporting or shipping of Wool, &c. contrary to the Meaning of said Act; to be recovered and distributed as other Penalties, &c. in that Act are by any Law, now in Force to be recovered and distributed. 5 Geo. I. cap. 11. § 21. B.

13—No Acquittal, nor any Indictment, Information, or Suit, (unless the Offender be thereupon convicted) in Ireland, for any Offence provided against in this Act, shall be pleaded or allowed in bar or delay of any Indictment, Information, Suit, or Prosecution in England. 10 & 11 W. III. cap. 10. § 3. B.

14—Any Person may seize, secure, and convey to his Majesty's next Ware-house, all such Wool, Wool-fells, &c. as he or they shall happen to see, find, know, or discover to be laid on board in any Ship, Vessel, or Boat, or to be brought, carried, or laid on Shore at or near the Sea, or any navigable River, or Water, or to be laden on any Horse, Cart, or other Carriage, to the Intent to be exported or conveyed out of Ireland, contrary to the true Meaning hereof; and also any Person may seize and secure every such Ship, &c. of what

W O O L, &c.

Kind soever, or wheresoever found or discovered, wherein any the aforesaid Commodities shall happen to be shipp'd, or put on board, contrary to the true Intent and Meaning hereof, and the Person so seizing or securing any of the Commodities aforesaid, or any such Ship, &c. shall be indemnified for so doing to all Intents and Purposes. (Vid. Art. 3.) Ibid. § 4.

Bond to be given for Wool, &c. shipped off for England.

15—For every Ship, or Vessel, which shall set out and sail from Ireland, in order to export any the said Commodities to England, Bonds shall be given by two sufficient Persons, known Inhabitants of, and residing in, or near the Place where Bonds shall be given, to the chief Officer of the Customs, belonging to the Port in Ireland, from whence said Ship shall set sail, in double the Value of the Goods aforesaid intended to be exported, before said Ship or Vessel shall be permitted to lade, or take on board, any of said Commodities, with Condition, that if said Ship shall lade, or take on board, any of said Goods in Ireland, that all the said Goods shall be brought by the same Ship, or Vessel, to some Port or Ports in England or Wales as aforesaid, and shall there unlade and put the same on Shore, and pay the Custom and Duties thereof, (Danger of Seas and Enemies excepted). And every Ship taking in any of said Goods, until such Bond be given, shall be forfeited, to be recovered and employed as aforesaid. Ibid. § 5.

Penalty.

Cockets, &c. to be written on Paper, &c.

Vid. Infra, Art. 18.

16—All Cockets and Warrants for transporting any of said Goods from Ireland to any the Ports aforesaid in England, shall be written upon Paper and not Parchment, and signed by three of the chief Officers of such respective Port at least; and all Certificates of landing the same in England shall be signed in like Manner, and all the Goods aforesaid both at shipping and landing, shall be viewed and examined by the Surveyor, Searcher, or Land waiter, attending the Shipping or Discharge thereof; and the exact Quantities and Qualities, Marks, and Numbers, of said Goods so shipp'd in Ireland, shall be particularly expressed and endorsed upon the Cocket, by which said Goods are, or were, so shipp'd, and likewise on the Warrant for landing the same in England, and also on the Certificates given for discharging the Bonds taken in Ireland for the same. 1 W. & M. cap. 32. § 4. B. & 10 & 11 W. III. cap. 10. § 7. B.

17—The

W O O L, &c.

17—The Commissioners or Farmers of the Revenue of Ireland, Commissioners to transmit Accounts of Wool, &c. every six Months. The Commissioners or Farmers of the Customs in England, an Account of all such Goods aforesaid, as shall from Time to Time be exported from Ireland, the Quantities and Qualities thereof, and Duplicates of the Bonds taken for lading the same, and by whom, and in what Ships exported, and where, or to what Port in England or Wales consigned, and the Names of the Persons signing the Certificates of landing the same in England, and the Date of said Certificates, and where the same are or were laden, and also the Qualities and Quantities, Marks and Numbers contained in said Certificates, in order that the same may be compared with the registered Account appointed (by Stat. 10 & 11 W. III. cap. 10. § 6.) to be kept by the Commissioners or Farmers of the Customs in England. 7 & 8 W. III. cap. 28. § 6. B. 10 & 11 W. III. cap. 10. § 8. B.

18—All such Certificates as aforesaid shall be writ on Paper, and not Parchment, and the Quantities and Qualities, Marks and Numbers therein express'd, shall not be obliterated, or interlined, upon any Pretence whatsoever. (Vid. Art. 16.) 7 & 8 W. III. cap. 28. § 7. B. & 10 & 11 W. III. cap. 10. § 9. B.

Certificates how to be made out.

19—All such Goods, as aforesaid, as shall from Time to Time be exported from Ireland into England or Wales in Manner as aforesaid, shall be shipp'd off, and entred at the Ports of Dublin, Waterford, Youghal, Kinsale, Drogheda, (and New Ross, by 4 Annæ, cap. 7.) in Ireland, and at, or from, no other Port or Place within said Kingdom; nor shall the same be imported into any Parts of England or Wales, other than the Ports of Bideford, Barnestaple, Minehead, Bridgewater, Bristol, Milford haven, Chester and Liverpool. 1 W. & M. cap. 32. § 6. B. & 7 & 8 W. III. cap. 28. § 5. B. & 10 & 11 W. III. cap. 10. § 10. B.

Wool-Ports in Ireland for shipping of Wool, &c.

English Wool-ports.

20—Wool, Wool-fells, &c. may be imported from said Ports of Dublin, &c. in Ireland, into such Ports of England or Wales only, as aforesaid, so as Notice be given to the Commissioners of the Customs in England, or to the chief Customer or Collector in the Port to which the same is intended to be brought, of the Quantity, Quality, and Package, together with the Marks and Numbers thereof, with the Name of the Ship, and Master, or Commander, on which said Goods are to be laden, and the Place, or Port, into which they are intended to be imported; and so as Bond be first entred into, the

Notice, and Bond to be given.

W O O L, &c.

the Use of his Majesty, &c. with one or more sufficient Sureties, in treble the Value of the Goods, so intended, to be imported, that the same shall (Danger of Seas excepted) be landed accordingly, and so as Licence be also first taken under Hands and Seals of said Commissioners of the Customs, or three of them, or from the chief Customor, or Collector, where such Bond is given for the landing and importing thereof, as aforesaid, which Licence they are to grant without any Fee or Reward, or any other Charge to the Person demanding the same. 10 & 11 W. III. cap. 10. § 14. B.

English Licences.

Penalty of Bonds not Assignable.

Any Officer conniving at the undue Exportation of such Goods.

To forfeit his Office, and 500 l.

Offences where to be tried.

General Issue.

21—The Penalties and Forfeitures of the Bonds which by this, or any former Law, or Usage, are to be given in Ireland for any Wool or Commodities aforesaid, intended to be exported thence to England or Wales, as aforesaid (supra Art. 15.) shall not, on any Consideration whatsoever, be granted or assigned to any Person whatsoever, and all such Grants and Assignments are and shall be void. Ibid. § 15.

22—If any Commissioner, or Commissioners, Farmer, or Farmers of the Revenue of Ireland, or any Officer, or Officers, employed under them in the Management of said Revenue there, shall take or suffer to be taken any Entry outward, or sign any Cocket, Warrant, or Sufferance, for shipping and exporting any such Goods, as aforesaid, into any Kingdom, State, or Dominion whatsoever, (except as aforesaid,) or shall wittingly or willingly permit, contrive, or suffer the same to be done directly or indirectly, contrary to the true Intent and Meaning of this Act, such Commissioner, &c. so offending, or otherwise failing or neglecting to perform all other Duties required by this Act, shall, for every such Offence or Neglect, forfeit his Office, and also 500 l. for each Offence, to be recovered and imposed as aforesaid. Ibid. § 11.

23—Every Offence against this Act may be tried and determined either in the County where such Goods shall be laden, or the County, either in England or Ireland, where the Offender shall happen to be apprehended or arrested for such Offence, or where any such Goods or Ships, &c. shall happen to be seized or brought in. Ibid. § 12.

24—If any Action, &c. be commenced or prosecuted against any Person for any Thing done in Pursuance of this Act, such Person so sued may file a common Appearance, and plead the General Issue, and give this Act and the special Matter in Evidence, and if the Plaintiff becomes non-suit, &c. the Defendant shall recover treble Cost and Damages for the Molestation. Ibid. § 13.

25—This

W O O L, &c.

25—This Act shall be given in Charge, by the several Judges Justices to in the Kingdom of Ireland, at the Assizes held in that King- give this Act in Charge. dom, to the End that this Act may be strictly put in Execution, according to the true intent and meaning thereof, which said Judges are to take particular Accounts throughout their respective Circuits, of the due Execution of this Act, and at their Returns from Circuit to Dublin, shall acquaint the Lord To acquaint Lieutenant, &c. in Council with all Accounts or Informations, the Lord they shall have received of any Breach of said Act, or any Negligence or Faults in any Officers, to whom the Execution with Breaches of this Act is committed; of which said Chief Governors, or thereof, &c. any of them shall once every Year, lay a particular Account in Writing under their Hands, before the King in Council. Ibid. § 21.

26—The one Moiety of the Penalties and Forfeitures inflicted The King to have a Moiety. by Stat. 10 & 11 W. III. cap. 10, and thereby given to the use of the Linen Manufacture in Ireland, (vid. supra Art. 11) shall, from the 29th of September, 1717, (after a Deduction made out of said Moiety of the Charges of Prosecution and Condemnation) be to the Use of his Majesty, his Heirs, &c. 3 Geo. I. cap. 21. § 4. B.

27—The first three Persons who have been aiding, or assisting, in The three first Inform- carrying out, or exporting Wool, or any other of the Commo- ers (not Owners) dities aforesaid, (not being Owners, or Part Owners thereof) that shall inform any of his Majesty's Justices of the Peace indemnified. thereof, whereby the Penalties and Punishments by this Act appointed, may be inflicted and recovered, the Parties so discovering, shall not suffer any of said Penalties, or Punishments by this or any other Act. Ibid. § 5.

28—The Commissioners, or Sub-Commissioners of Excise, re- The Com- miffioners, &c. of Ex- cise are to spectively, in their respective Limits and Districts in Ireland, determine to hear and determine all Offences against any Clause, or Ar- ticle contained in this, or any other Act of Parliament now in Force in Ireland, made for preventing the unlawful Exporta- tion of Wool, Wool-Fells, &c. (as enumerated supra Art. 10.) and manufactured in Ireland: which Commissioners, or Sub-Commissioners may proceed in a Summary Way, and give Judgment, or Sentence, in such Manner, as they are enabled to proceed, give Judgment and levy the Fines, Penalties, and Forfeitures in Cases of Excise in Ireland, by any Acts of Parliament now in Force in that Kingdom. 6 Geo. I. cap. 21. § 64. B.

29—None shall be admitted to claim Property in any Seizure Security to be given, made upon any Clause in any Act of Parliament, for prevent- before claim ing the unlawful Exportation of Wool from Ireland (vid. be admitted. Infra. Art. 34.) until he, or they shall first have given suf- ficient

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ficient Security to said Commissioners, or Sub-Commissioners of the District where such Seizure shall be made, to answer the Penalties attending the Forfeiture thereof, if such Seizure shall be adjudged good in Law. *Ibid.* § 65.

Woolers to be appointed, for preventing the Ruining of Woolen Goods.

30—The Lord High Admiral of *Great Britain*, or Commissioners for executing that Office, for the Time being, shall from time to time direct and appoint three Ships of the Sixth Rate, and eight, or more armed Sloops, constantly to cruize on the Coasts of *Great Britain* and *Ireland*, in such Stations, as said Lord High Admiral, &c. shall assign to such Ships and Sloops respectively, with Orders for taking and seizing all Ships, Vessels, and Boats, in which any Worsted, Bay or Woolen-Yarn, Cloth, Serges, Bays, Kerfies, Says, Frizes, Druggets, Cloth-Serges, or any other Drapery Stuffs, or Woolen Manufactures whatsoever, made up, or mix'd with Wool, or Wool-Flocks, shall be exported from *Ireland* into Foreign Parts, and said Lord High Admiral, &c. shall send a List of such Ships and Sloops, and the Names of the Commanders thereof, together with true Copies of their Instructions, within ten Days after the Date of said Orders, to the Commissioners of Customs in *Great Britain*, and the Commissioners of the Revenue in *Ireland*. 5 *Geo. II. cap. 21. § 1 B.*

Commanders, their Power.

31—The Commander of every such Ship and Sloop in any Port, Creek, or Road or in the open Sea, within the Limits of his Station, may enter and search, or cause to be entred and searched, any Ship, Vessel, or Boat; and if any of said prohibited Commodities be found therein, and the Master, or Commander of such Ship, Vessel, or Boat shall not immediately produce to the Commander of such Ship, or Sloop, a lawful Cocket, or Warrant licencing the Exportation thereof, may take and seize such Ship, Vessel or Boat, and carry the same, together with her Crew and Cargoe, into any Port in *Great Britain* or *Ireland*. *Ibid.* § 2.

Ships, &c. Seized, to be condemned and sold.

32—Every such Ship, &c. so seized, with her Guns, Tackle, &c. and all said prohibited Commodities therein found, shall be forfeited; and said prohibited Goods shall be lodged in the King's Ware House, in the Port where carried into as aforesaid, until condemned according to Law; and being so condemned, shall be exposed publickly to Sale (after 21 Days publick Notice thereof in Writing being affixed upon the Custom-House of said Port) by Inch of Candle, to the last and best Bidder; and every such Ship, Vessel, or Boat, with her Guns, Tackle, Furniture and Apparel shall after Condemnation thereof, be sold in like Manner: and one fourth Part of the Produce of such Sale, shall be to the Commander of the Ship, or Sloop making such Seizure; one fourth Part to the other Officers of such Ship, or Sloop; one fourth Part to the Mariners thereof,

21 Days Notice of Sale to be given.
Produce of Seizures, how to be divided.

W O O L, &c.

so be equally distributed to them by the chief Officer of the Customs in said Port, or by the Person authorized to make such Sales as aforesaid, and the other fourth Part (after a Deduction thereof of all the Charges of Prosecution and Condemnation) to the Crown. Provided that if such Seizure be made on any Information, such Informer shall not only be indemnified from all Penalties, &c. but shall also receive one fifth Part of the Produce of such Sale, and the Residue shall be divided into fourequal Parts, and distributed as before directed. *Ibid.* § 3.

Informers,

33—Persons sued for any thing done in pursuance of this Act, may plead the general Issue, &c. and if the Plaintiff become Non-suit, &c. the Defendant shall recover treble Costs. *Ibid.* § 4.

34—None shall be admitted to claim Property in any Seizure made on any Clause in this or any other Act, for preventing the unlawful Exportation of Woolen Goods from *Ireland*, (*vid. Supra. Art. 29.*) till he, or they shall first have given sufficient Security by Recognizance before one of the Commissioners of the Revenue in *Ireland*, or one of the Barons of the *Exchequer* in *England*, to answer the Penalties attending the Forfeiture thereof. *Ibid.* § 5.

Security to be given, before Claim be admitted.

35—The Clause in *Stat. 11, & 12. W. III. cap. 13.* permitting the Exportation of such Wool-fells, Shortlings, or Mortlings, as shall be necessary for the use of the Gunner, or Boat-swains Stores, for the Ship, or Vessel only; and so much Cloth, Serge, &c. as shall be for the proper use for Cloths only, of any Mariner or Passenger in the Voyage, not exceeding 40 Shillings each, is hereby repealed. *Ibid.* § 6.

A former Clause repealed.

36—This Act shall not extend to disanul, or make void any other Penalties or Forfeitures inflicted by any former Law upon Exportation of Wool, or Woolen Manufactures, or alter, or repeal any Clause therein contained, which is not hereby (*Art. 35.*) altered or repealed. *Ibid.* § 7.

Former Penalties not disanulled.

37—From and after the 1st of *May, 1730*, the Duties of Poundage upon Wool, Bay-Yarn, and Woolen-Yarn, exported out of this Kingdom to that Part of *Great Britain*, called *Woolen-England*, due by the Act of Tonage and Poundage 14 & 15 *Car. II. cap. 9.* and by *Stat. 1. Geo. II. cap. 6.* and all Powers and Authorities to demand, receive, or collect said Duties, or any of them, and all Penalties and Forfeitures to be incur'd for non Payment thereof shall cease and be absolutely discharged and repealed. 3 *Geo. II. § ult.*

Wool, Bay-Yarn, and Woolen-Yarn, to be exported Duty Free.

38—Wool of all Sorts to be imported free. *Vid. Rates. Vid. Ships, 15. Plantations, 12.*

W O O L, &c. W R E C K.

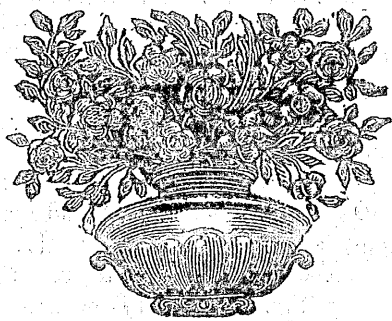
WOOL FELTS, }
WOOL FLOCKS, } *Vid. Wool.*
WOOL PORTS, *vid Wool, 19.*
WORSTED, *vid. Wool.*

What shall
be accounted
Wreck.

WRECK—Where a Man, a Dog, or a Cat, escape quick out of the Ship, such Ship, nor Barge, nor any thing within them, shall be adjudged Wreck, but the Goods to be saved and kept by View of the Sheriff, Coroner, or King's Bailiff, and delivered into the Hands of such as are of the Town, where the Goods were found, that if any sue for those Goods within a Year and a Day, and after prove they were his, or perished in his keeping, they shall be restored him without Delay, (*Vid. Goods, Art. 26.*) and if not, they shall remain to the King, or the Person to whom such Wreck belongeth, &c. 3 Ed. I. cap. 4. § 1. B.
Vid. Ships, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14.

Y.

Y ARDS—*Vid. Plantations, 12.*
Y ARN—*Vid, Linen Yarn.*
Wool.



T H E