



ANNO SECUNDO

GULIELMI IV. REGIS.

C A P. XVI.

An Act to consolidate and amend the Laws regulating the granting and issuing of Permits for the Removal of Goods under the Laws of Excise.
[24th *March* 1832.]

WHEREAS by certain Acts relating to the Revenues of Excise it is provided that certain Commodities shall not be removed from any one Place to any other Place without a Permit to accompany the same; and it is further provided that all such Permits shall be granted and issued, obtained and used, under the Rules, Regulations, and Provisions of the Acts in force for regulating the granting and issuing of Permits: And whereas the Laws in force in *Great Britain* and the Laws in force in *Ireland*, relating generally to the granting and issuing of Permits for the Removal and Protection of Goods and Commodities for the Removal of which a Permit is by the Laws of Excise required, contain different Provisions and Regulations, under which separate, distinct, and different Forms of Permits are required in *Ireland* from the Form of Permits in use in *Great Britain*: And whereas it is expedient that the Provisions of the said Laws should be uniform, and should be consolidated and amended: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and

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Permits to be made and granted according to the Provisions of this Act.

and by the Authority of the same, That all Permits to be granted for the Removal or Conveyance of any Commodities, for the Removal of which a Permit is or shall be required by any Act or Acts now in force or hereafter to be passed relating to the Excise, shall be made and granted under the Powers and Directions of this Act.

Commissioners of Excise to provide Moulds for making Paper to be used for, and Plates and Types for printing, Permits.

II. And be it further enacted, That the Commissioners of Excise shall cause to be provided Moulds or Frames for the making of Paper to be used in *Great Britain* and *Ireland* for Permits, which Paper shall have the Words "Excise Office," with any other Letters, Figures, Marks, or Devices which the said Commissioners shall direct, visible in the Substance of such Paper, and shall also cause to be provided Plates engraved with such Marks, Stamps, and Devices as to them shall seem meet, and from Time to Time may alter or vary any such Plates, and may also cause to be provided Types cast in any particular Form for the printing, stamping, and marking the said Paper; and all Permits given by the respective Officers of Excise in the United Kingdom for the Removal or Conveyance of any Commodity for the Removal of which a Permit is by Law required shall be printed, stamped, and marked by the said Plate or Plates or Types on Paper so made as aforesaid; which said Paper shall be made and the said Plates engraven and Types cast by such Person or Persons as shall be for that Purpose from Time to Time authorized and appointed by the Commissioners of Excise under their Hands and Seals; and as well the said Paper as the said Plates so engraven and Types so cast shall be kept by such Officer or Officers or other Person as shall from Time to Time be appointed by the said Commissioners for keeping the same; and no Permit shall be printed, stamped, marked, or written, nor shall any Permit be granted, in any Part of the United Kingdom, by any Officer of Excise, but on Paper so provided as aforesaid.

Unauthorized Persons making Paper in Imitation of Excise Paper, and Persons forging or counterfeiting Plates or Types, to be deemed guilty of Felony, and subject to Transportation.

III. And be it further enacted, That every Person who shall make, or cause or procure to be made, or shall aid or assist in the making, or shall knowingly have in his, her, or their Custody or Possession, not being authorized by the said Commissioners, and without lawful Excuse, the Proof whereof shall lie on the Person accused, any Mould or Frame or other Instrument having therein the Words "Excise Office," or any other Words, Figures, Marks, or Devices peculiar to and appearing in the Substance of the Paper used by the said Commissioners for Permits, or with any or Part of such Words, Figures, Marks, or Devices, or any of them, intended to imitate or pass for the same; and every Person, except as before excepted, who shall make, or cause or procure to be made, or aid or assist in the making, any Paper in the Substance of which the Words "Excise Office," or any other Words, Figures, Marks, or Devices peculiar to or appearing in the Substance of the Paper used by the Commissioners of Excise for Permits, or any Part of such Words, Figures, Marks, or Devices, or any of them, intended to imitate and pass for the same, shall be visible; and every Person, except as before excepted, who shall knowingly have in his, her, or their Custody or Possession, without lawful Excuse, (the Proof whereof shall lie on

the Person accused,) any Paper whatever in the Substance of which the Words "Excise Office," or any other Words, Figures, Marks, or Devices peculiar to and appearing in the Substance of Paper used by the Commissioners of Excise for Permits, or any Part of such Words, Figures, Marks, or Devices, or of any of them, intended to imitate and pass for the same, shall be visible; and every Person, except as before excepted, who shall, by any Art, Mystery, or Contrivance, cause or procure, or aid or assist in causing or procuring, the Words "Excise Office," or any other Words, Figures, Marks, or Devices peculiar to and appearing in the Substance of the Paper used by the Commissioners of Excise for Permits, or any or Part of such Words, Figures, Marks, or Devices, or any of them, intended to imitate and pass for the same, to appear visible in the Substance of any Paper whatever; and every Person, not authorized or appointed as aforesaid, who shall engrave, cast, cut, or make, or cause or procure to be engraved, cast, cut, or made, or aid or assist in engraving, casting, cutting, or making, any Plate, Type, or other Thing in Imitation of or to resemble any Plate or Type made or used by the Direction of the Commissioners of Excise for the Purpose of marking or printing the Paper to be used for Permits; and every Person, except as before excepted, who shall knowingly have in his or her Custody or Possession, without lawful Excuse, Proof whereof shall lie on the Person accused, any such Plate or Type; shall for every such Offence be adjudged a Felon, and shall be transported for the Term of Seven Years, or shall be imprisoned, at the Discretion of the Court before whom such Person shall be tried, for any Period not less than Two Years.

IV. And be it further enacted, That every Person who shall counterfeit or forge, or cause or procure to be counterfeited or forged, or assist in counterfeiting or forging, any Permit or any Part of any Permit, or shall counterfeit any Impression, Stamp or Mark, Figure or Device, provided or appointed or to be provided or appointed by the Commissioners of Excise to be put on such Permit, or shall utter, give, or make use of any counterfeited or forged Permit, knowing the same or any Part thereof to be counterfeited or forged, or shall utter, give, or make use of any Permit with any such counterfeited Impression, Stamp or Mark, Figure or Device, knowing the same to be counterfeited; or if any Person or Persons shall knowingly or willingly accept or receive any counterfeited or forged Permit, or any Permit with any such counterfeited Impression, Stamp or Mark, Figure or Device thereon, knowing the same to be counterfeited; shall for every such Offence be adjudged guilty of a Misdemeanor, and shall be transported for the Term of Seven Years, or fined and imprisoned, at the Discretion of the Court.

Forging or counterfeiting Permits, or uttering forged or counterfeited Permits, Felony.

V. And be it further enacted, That no Permit shall be granted by any Officer of Excise until a Request Note or Requisition in Writing shall have been delivered by or in behalf of the Person requiring such Permit; and every Permit which shall be granted, without a Request Note or Requisition being delivered in manner required by this Act, shall

A Request Note to be produced for obtaining a Permit.

shall be actually void, and shall not protect any Goods, Wares, or Merchandize mentioned in such Permit.

Request Note to contain certain Particulars.

VI. And be it further enacted, That every Request Note for any Permit shall contain the Date thereof, and the Name of the Place from which and the Place to which the Commodities therein mentioned are to be carried, and the Mode of Conveyance by which such Commodities are to be removed, and shall likewise contain the real Name and Surname and Place of Abode of the Person or Persons sending such Commodities, and of the Person to whom they are to be sent, and, in case of a Company or Copartnership, the Name of the Firm, Company, or Copartnership, together with such other Particulars as the Commissioners of Excise shall from Time to Time direct or appoint, or as shall be required by any Act or Acts relating to the Commodities in respect of which the Permit shall be required; and every such Request Note shall be signed by the Person requiring the Permit, or by his or her known Clerk or Servant; and no Permit shall be granted on any Request Note which shall not be so signed, and contain the several Particulars aforesaid: Provided always, that no such Request Note or Requisition shall be liable to any Stamp Duty thereon.

Permits to be in such Form as the Commissioners of Excise shall direct.

VII. And be it further enacted, That every Permit to be granted for the Removal of any Commodities shall be made out in conformity with the Request Note; and every such Permit shall be in such Form, and shall be marked, stamped, and printed with such Stamps, Marks, Figures, and Devices, and shall contain such Particulars, as the Commissioners of Excise shall direct.

Permit to limit the Time for which it is to be in force.

VIII. And be it further enacted, That every Officer of Excise empowered to grant Permits shall express and limit in every Permit granted by him, as well the Time during which such Permit shall be in force for removing the Commodities for which the Permit shall be obtained from and out of the Stock of the Person taking out such Permit, as also the Time within which the same Commodities shall be delivered and actually received into the Stock of the Person or Persons to whom the same shall be so permitted to be sent; and every Permit which shall not be actually used, as directed by this Act, within the Time expressed and limited in such Permit, shall within the said Time be returned and re-delivered by the Person who shall have obtained the same to the proper Officer of Excise; and if any Permit shall not be so returned as aforesaid, and upon taking an Account, by any Officer or Officers of Excise, of the Stock remaining in the Hands or Custody of the Person or Persons from or out of whose Stock the Commodities mentioned in such Permit were thereby authorized to be removed, there shall not appear a sufficient Decrease to answer the Removal of the Commodities mentioned in such Permit, then the Person or Persons from or out of whose Stock the Commodities mentioned in such Permit were thereby authorized to be removed shall forfeit and lose the like Quantity of Commodities so permitted

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to be removed and not removed according to such Permission, and the same may be seized by any Officer of Excise; and in case any Commodities specified in any Permit shall be removed from the Stock of the Person taking out such Permit, and the same shall not, within the Time expressed and limited in such Permit, be actually delivered and received into the Stock of the Person or Persons to whom the same are mentioned in such Permit to be sent, then and in every such Case all such Commodities so removed as aforesaid shall be deemed to be Goods removed or removing without Permit, and shall be forfeited and seized accordingly.

IX. Provided always, and be it further enacted, That in case any Goods or Commodities shall, by any unavoidable Accident or Necessity, be delayed, and thereby be prevented from being delivered into the Stock or Stocks of the Persons to whom such Goods shall be sent within the Time limited and expressed in the Permit, that then and in every such Case the Court or Jurisdiction where any Information shall be brought for the Condemnation of any such Seizure shall, upon Proof of such unavoidable Accident or Necessity, direct the Goods or Commodities so seized to be restored to the Owner or Claimer thereof, any thing herein-before contained to the contrary notwithstanding.

Goods seized which have been delayed by unavoidable Accident or Necessity may be restored upon Proof given.

X. And be it further enacted, That every Person who shall remove, deliver, or send out, or cause or suffer to be removed, delivered, or sent out, from his Stock, Custody, or Possession, any Commodities for the Removal whereof a Permit is or shall be required, without a proper Permit accompanying the same, or who having obtained a Permit shall not send out therewith the Commodities therein described, or return and re-deliver the said Permit to the proper Officer of Excise within the Time herein-before required, and every Person who shall take or receive or suffer to be taken or received into, or shall have in his, her, or their Stock, Custody, or Possession any Commodities for the Removal whereof a Permit is required, without a proper Permit accompanying or having accompanied the same, shall forfeit for every such Offence Two hundred Pounds.

Penalty on sending out or delivering or receiving Goods without Permit.

XI. And be it further enacted, That all Commodities for the Removal whereof a Permit is required, which shall be or shall have been delivered, removed, or sent out, or which shall be found removing, carrying, or conveying, or which shall be received, without a proper Permit accompanying the same, shall be forfeited, and may be seized by any Officer of Excise; and every Carrier, Master of a Vessel, Boatman, and other Person who shall be found or shall knowingly have been employed or engaged in, or shall knowingly aid or assist or have aided or assisted in, delivering, removing, carrying, or conveying any such Commodities without a proper Permit accompanying the same, shall forfeit Two hundred Pounds.

All Goods removed without Permit to be forfeited, and the Person removing them to forfeit 200l.

Where Permit is not delivered with Goods, the Price to be forfeited.

XII. And be it further enacted, That in any Action or Suit, at Law or in Equity, on any Bond, Bill, Note, or other Security, Contract, Agreement, Promise, or Undertaking, where the Whole or any Part of the Consideration thereof shall be for the Value or Price of any Commodities for the Removal of which a Permit is or shall be required, and for and with which a proper Permit shall not have been given, the Defendant in such Action or Suit may plead and give in Evidence that such Commodities were delivered without a Permit accompanying them; and if the Jury shall find that such Goods were delivered without a true and lawful Permit having been obtained for the Removal thereof, they shall find a Verdict for the Defendant; and if such Commodities shall have been sold for ready Money, or if the Person selling the same shall otherwise have been paid or satisfied for the Value or Price thereof, it shall be lawful for the Person who shall have paid or satisfied such Value or Price, within Twelve Calendar Months after Payment or Satisfaction made, to recover back from the Seller of such Commodities the Amount of the Value or Price of such Commodities, to be sued for and recovered by Action of Debt or on the Case in any of His Majesty's Courts of Record.

Penalty on forging or counterfeiting Request Notes, or fraudulently procuring Permits, or misapplying or misusing them, 500*l*.

XIII. And be it further enacted, That every Person who shall forge or counterfeit any Request Note for a Permit, or shall forge or counterfeit or make use of the Name of any Trader entitled to obtain Permits, for the Purpose of falsely and fraudulently obtaining a Permit, or shall utter or produce any forged, false, or untrue Request Note to any Officer of Excise, for the Purpose of falsely and fraudulently obtaining a Permit; and every Person who shall insert in any Request Note the Name of, or shall obtain a Permit to, any fictitious Person, as the Person to whom the Goods or Commodities mentioned in such Request Note or Permit are to be sent; and every Person who shall fraudulently alter, erase, or obliterate any Permit, or any Part thereof, after the same shall have been granted by the proper Officer of Excise, or shall knowingly or willingly give an altered, erased, obliterated, false, or untrue Permit; and every Person who shall knowingly or willingly accept or receive any altered, erased, obliterated, false, or untrue Permit with or for any Commodities; and every Person who, having obtained a Permit, shall remove or send or deliver, or cause or procure or suffer to be removed, sent, or delivered, the Commodities specified in any such Permit to any other Person than the Person to whom the said Permit shall permit the said Commodities to be sent, or shall remove or send with such Permit any other Commodities than the Commodities specified and described therein and thereby permitted to be removed, or any greater or lesser Quantity of such Commodities; and every Person who shall request, obtain, sell, lend, deliver, employ, or make use of any Permit, or shall procure or suffer any Permit to be requested, obtained, sold, lent, delivered, or employed or made use of, for any other Use or Purpose whatsoever than to accompany the actual Removal and Delivery of the Commodities as therein expressed, or shall produce, or cause or suffer to be produced, any such Permit to

any Officer of Excise as having been received with any Commodities other than as aforesaid, or shall in any Manner knowingly or willingly use or employ, or cause or suffer to be used or employed, any Permit, so as that any Account of any Stock or of any Commodities kept or checked or to be kept or checked by any Officer of Excise by such Permit shall or may be frustrated or evaded; shall for every such Offence severally forfeit the Sum of Five hundred Pounds; and all Commodities removing or removed with any such Permit in any of the Cases aforesaid shall be forfeited, and may be seized by any Officer of Excise.

XIV. And be it further enacted, That where any Commodities shall be forfeited and liable to be seized for being or having been sent, removed, carried, delivered, or received without a proper Permit accompanying or having accompanied the same, or for any Misuse of a Permit, or Breach of any Regulation relating to Permits, all Casks, Jars, Bottles, and other Vessels, Cases, Boxes, Sacks, Bags, and all and every Package and Covering whatsoever in which such Goods shall be found, and every Horse and other Beast or Cattle, and every Carriage, Waggon, Cart, Vessel, Boat, or other Conveyance, used or employed or which shall have been used or employed in carrying, removing, or conveying such Goods and Commodities, shall also be forfeited, and may be seized.

Where Goods are forfeited, the Casks, &c. containing the same, and the Conveyance used in the Removal of them, also to be forfeited.

XV. And be it further enacted, That every Officer of Excise who shall deliver out or suffer to be delivered out any Paper prepared or provided or appointed by the Commissioners of Excise to be used for Permits in Blank, or before such Permit shall be filled up and issued agreeable to and in conformity with a Request Note; and every Officer who shall knowingly give or grant any Permit to any Person not entitled to receive the same, or shall knowingly give or grant any false or untrue Permit, or shall make any false or untrue Entry in the Counterpart of any Permit given or granted by him, or shall knowingly or willingly receive or take any Goods or Commodities into the Stock of any Person or Persons brought in with any false or untrue or fraudulent Permit, or shall knowingly or willingly grant any Permit for the Removal of any Goods or Commodities out of or from the Stock of any Person or Persons who shall have received or retained such Goods or Commodities, or any of them, under or by virtue or pretext of any false, untrue, forged, or fraudulent Permit, or shall knowingly or willingly give any false Credit in the Stock of any Person or Persons beyond the Credit to which such Stock is justly and truly entitled, so as to enable such Person or Persons falsely and fraudulently to obtain a Permit or Permits; or if any such Officer shall knowingly or willingly suffer the same to be done directly or indirectly; every Officer so offending in any of the Cases aforesaid shall be guilty of a Misdemeanor, and on Conviction shall suffer such Punishment by Fine and Imprisonment, or Fine or Imprisonment, as the Court shall award; and every Officer so convicted shall from thenceforth be incapable of holding any Office

Punishment of Officer delivering out false Permits.

Office or Place in or relating to any of the Revenues of the United Kingdom.

Regulations for private Persons obtaining Permits.

XVI. And be it further enacted, That where any Person, not being a Trader duly entered and licensed and under the Survey of the Excise, shall have Occasion to remove from any one Part of the United Kingdom to any other Part thereof any Goods or Commodities for the Removal of which a Permit is or shall be by any Law or Laws of Excise required, it shall be lawful for the Officer authorized to grant Permits in the Place from whence such Commodities are intended to be removed, on such Person, or his, her, or their known Servant or Servants, declaring, to the Satisfaction of the Commissioners of Excise or of the Collector or Supervisor of Excise of the Collection or District in which the Place from whence such Commodities are intended to be removed is situate, that all the Duties for such Commodities have, to the best of the Knowledge and Belief of the Person proving the same, been fully paid, and in case such Commodities are intended to be sent in and delivered to any other Person than the Person requiring the Permit, then on a further Declaration that the said Goods or Commodities have not been sold or disposed of to such other Person, upon a Request Note sent and delivered to such Officer so authorized to grant Permits, to give and grant a Permit or Permits for the Removal of such Commodities.

Penalty on false Declaration.

XVII. And be it further enacted, That if any such Declaration made by any Person for the Purpose of obtaining a Permit for the Removal of any Goods or Commodities shall be false or untrue in any Particular or Respect, the Person knowingly making the same shall forfeit One hundred Pounds.

Goods seized shall be condemned, notwithstanding a Permit may have been produced, unless Proof is made that the Duties have been paid.

XVIII. And be it further enacted, That if any Commodities for the Removal of which a Permit is or shall be required shall be seized for any Breach or Violation of any of the Laws of Excise, such Commodities shall be condemned and adjudged forfeited, notwithstanding that the Claimant shall prove that a Permit was produced when such Commodities were removing and conveying, or that a Permit was produced after such Commodities were removed and received, unless the Claimant shall also prove in such Case that the Commodities so seized are Duty-paid, or the Sale of such Commodities had by reason of or in consequence of a Forfeiture and Condemnation thereof, or that the same had been received with a true and lawful Permit from the Stock of the Trader duly authorized to obtain a Permit for such Goods; and if on the Trial of any Information, Action, Suit, or other Proceeding at Law brought for the Recovery of any Penalty or the Condemnation of any Commodities, or against any Officer of Excise for the Seizure of any Commodities, any Question shall arise whether any Commodities for the Conveyance or Protection of which any Permit shall be produced or shall be alleged to have been obtained are the identical Commodities described and specified in such Permit,

Permit, Proof of such Commodities being really and *bonâ fide* the Commodities mentioned and specified in such Permit shall lie upon the Owner or Claimer thereof, or the Person from whom the same shall have been seized, as such Owner or Claimer or Person shall be Party to the Suit either as Defendant or Plaintiff.

XIX. And be it further enacted, That whenever on the Trial of any Information, Suit, or Action, other Proceeding at Law it may be necessary to prove the issuing of any Permit or the Contents thereof, the Counterpart of such Permit, together with the Request Note, may in all Cases be admitted as Evidence and Proof that such Permit was granted and issued, and of the Contents thereof, according to the Purport of such Counterpart and Request Note, without producing or requiring the Production of the original Permit; and it shall not be necessary to prove any Order of the Commissioners of Excise appointing or directing the Form of any such Permit or of any Counterpart thereof respectively.

Counterpart
of Permit to
be Evidence.

XX. And be it further enacted, That so much of an Act passed in the Twenty-third Year of the Reign of His Majesty King George the Third, intituled *An Act for the more effectually preventing the illegal Importation of Foreign Spirits, and for putting a Stop to the private Distillation of British-made Spirituous Liquors; for explaining such Part of an Act imposing a Duty upon Male Servants as relates to the Right of Appeal from the Justices of Peace; to amend and rectify a Mistake made in an Act of the last Session of Parliament with respect to the Removal of Tea from one Part of this Kingdom to other Parts thereof; and for preventing vexatious Actions against Officers of Excise acting in pursuance of the Authority given by Excise Statutes*, and of an Act passed in the Fifty-ninth Year of the Reign of His Majesty King George the Third, intituled *An Act to consolidate and amend several Acts for regulating the granting of Permits and Certificates for the Conveyance and Protection of certain Goods in Ireland*, as relates to Permits, and all and every Provision in any Act or Acts relating to the Excise contained for regulating the general Form and issuing of Permits for the Removal and Conveyance of exciseable Commodities, for which similar Provision is in and by this Act made, shall be and the same is and are hereby repealed.

Certain Pro-
visions of
23 G. 3. c.70.
and of
59G.3. c.107.
repealed.

XXI. Provided always, and be it further enacted, That nothing in this Act shall be construed to alter, repeal, or vary any Act by which a Permit is required for the Removal or Conveyance of any particular Goods or Commodities, or any Enactments, Provisions, Regulations, or Restrictions in any such Act or Acts contained relating to the Manufacturers, Dealers in, or Retailers of such Goods or Commodities, or the Survey or keeping the Stocks thereof, or to the Traders entitled to receive or obtain Permits, or the Number or Permits to be taken out or obtained by such Traders, or the Quantities of Goods or Commodities for which and the Restrictions and Provisions under which Permits are to be obtained, or to the Delivery of Permits to the Officers of Excise by Persons receiving the same, or the Credits to which such Persons shall be entitled in

Provisions as
to Permits in
Acts regu-
lating the
particular
Trade not to
be affected.

respect of Permits ; but all and every such Act and Acts relating to the particular Trade or Business in and to the particular Goods and Commodities for which a Permit is or shall be required shall, together with all Enactments, Clauses, Penalties, Forfeitures, Provisions, Restrictions, and Regulations therein, with all Powers and Authorities to any Officer or Officers to examine Permits, or stop or examine and seize any Goods or Commodities for the Removal whereof a Permit is by any such Act or Acts required, or any Persons removing such Goods, shall remain in full Force and Effect.

Act may be altered this Session.

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

Commencement of Act.

XXIII. And be it further enacted, That this Act shall commence and take effect on the Fifth Day of *April* One thousand eight hundred and thirty-two.

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