



# Customs Consolidation Act 1876

## CHAPTER 36

### CUSTOMS CONSOLIDATION ACT 1876

#### MANAGEMENT

*As to the appointment of Commissioners of Customs, &c*

- 1 Board of Customs appointed by Her Majesty not to exceed five.
- 2 Commissioners subject to the control of the Treasury.
- 3 Appointment of officers. Salaries and securities. Retiring officer to deliver up commission. Salaries, &c. not subject to duties. Superannuation allowances not assignable.
- 4 Persons employed on service of the Customs to be deemed officers for such service.
- 5 Officers taking fee or reward not authorised by law to be dismissed.
- 6 Declaration on admission to office.
- 7 Hours of attendance, and division of duties in those hours.
- 8 Holidays.
- 9 Officers of Customs not to serve in public offices. Soldiers not to be billeted on officers of Customs.
- 10 What shall be deemed orders, &c. of Commissioners of Customs.

*As to the appointment of ports, quays, warehouses, sufferance wharves, landing and boarding stations*

- 11 Treasury may appoint ports and quays, and alter or vary the limits. Alterations or variations in limits not to affect rights (irrespective of Customs) co-extensive with pre-existing limits Ports so appointed by Treasury Warrant to be deemed ports for the purposes of 54 Geo. 3. c. 159.

- 12 Treasury may appoint warehousing ports or places, and warehouses, &c. Rent of goods in warehouses.
- 13 Warehouse-keeper to give general security.
- 14 Commissioners may appoint stations and sufferance wharves, &c.; and regulate discharge of cargo and boarding of officers.
- 15 Power to revoke or alter former warrant or orders.
- 16 Commissioners may order in what ports goods may be carried or water-borne by authorised persons. Commissioners may require security.

*As to the collection and management of duties of Customs, drawbacks, and allowances.*

- 17 Duties, drawbacks, &c. to be under the management of the Commissioners of Customs. Duties and drawbacks to be in British currency, and according to imperial weight and measure.
- 18 When new duties of Customs are imposed former ones to continue until the new become chargeable, except in certain cases. Duties due before the passing of this Act to be levied as if payable by this Act.
- 19 Goods in warehouse, when entered for home consumption, to be chargeable with existing duties on like sort of goods.
- 20 When contracts have been entered into, amount of increased or decreased duty to be added or deducted.
- 21 All moneys, &c. received on account of Customs to be paid into the Bank of England.
- 22 The Treasury may make rules for keeping the accounts of the revenue of the Customs, and for appropriation thereof. Responsibility for money, &c.
- 23 Bank to keep an account, to be returned to the Customs, for inspection by the Accountant and Comptroller General. Any default to be reported to the Commissioners of Customs.
- 24 Bank of England not to dispose of money, &c, except for a specified purpose.
- 25 In London, debenture, &c. to be paid out of Commissioners account; at any other port, out of moneys in collector's hands. Limitation of time for return of duties overpaid extended to six years.
- 26 Commissioners of Customs may close accounts of collectors.
- 27 Customs duties, &c. payable to Exchequer account of Bank of England to be received under such regulations as the Treasury shall prescribe.
- 28 Forgery declared felony.
- 29 Certain moneys, &c. deemed within meaning of 24 & 25 Vict c.96.

*As to disputes between the importers and officers of Customs respecting the duties of Customs*

- 30 In case of dispute, importer to deposit the duty, &c. demanded. On payment of such deposit, &c. importer to have delivery.
- 31 Deposits to be carried to Consolidated Fund. If no action brought, deposit to be retained as duties. If action determined against the revenue, importer indemnified.

*As to complaints, disputes, and inquiries*

- 32 Disputes and inquiries in London.
- 33 Appeal to open court. Commissioner to conduct public inquiry. Power to keep order.
- 34 Commissioners to prosecute or decide. Award may be enforced.

- 35 Disputes and inquiries at outports.
- 36 Inquiries may be conducted by Commissioners, &c. Oath may be administered. Perjury.
- 37 Power to summon witnesses. Penalty.
- 38 Regulations for conduct of inquiries.

AS TO THE IMPORTATION, PROHIBITION, ENTRY,  
EXAMINATION, LANDING, AND WAREHOUSING OF GOODS.

- 39 Importation and prohibition.
- 40 Time of importation of goods and time of arrival of ships defined.
- 41 Importation direct.
- 42 Prohibitions and restrictions. Table of prohibitions and restrictions.
- 43 Arms, &c. may be prohibited.
- 44 Lists of prohibited books to be exposed at Custom Houses.
- 45 Persons complaining of prohibition of books in copyright lists may appeal to a judge in chambers. Nothing to prevent persons aggrieved from proceeding at law, &c.
- 46 Vessels arriving to come quickly to place of unloading, and bring to at the stations for boarding officers. Accommodation of officers on board. Penalty, 20l.
- 47 Officers to board ships. To have free access to all parts. May seal or secure goods and open locks. Goods concealed, forfeited. If seal, &c. broken, master to forfeit 100l. Officers may put seals upon stores inwards. If such seals be broken, or the stores secretly conveyed away master to forfeit 20l.
- 48 Time and place of landing goods inwards. Goods unshipped contrary to regulations forfeited. Goods not forthwith removed and landed forfeited.
- 49 Account of bullion or coin to be delivered to the officers of Customs.

*As to report of cargo*

- 50 Master to report within 24 hours after arrival according to Form No.1 in Schedule B.
- 51 On failure, master to forfeit 100l. Goods not reported may be detained.
- 52 Commissioned ships, British or foreign, having goods on board, to deliver an account or forfeit 100l. Such ships liable to search.
- 53 Master to answer questions. Bulk not to be broken or stowage altered. Penalty, 100l.
- 54 Packages reported "Contents unknown" may be opened and examined. Prohibited goods forfeited.

*As to the entry of dutiable goods for home use*

- 55 Particulars of entry according to Form No. 2 in Schedule B.
- 56 Payment of duties. Warrant for delivery.

*As to the entry of goods intended to be warehoused  
without payment of duty on first entry thereof*

- 57 Particulars of entry according to Form No.3 in Schedule B. Warrant for warehousing. Entry for home consumption.

*As to the entry of goods landed for examination by bill of sight and perfecting entry thereof*

- 58 Entry by bill of sight when goods not known. Form No.4.
- 59 Warrant for landing. Before delivery, importer to make perfect entry.
- 60 Goods entered by bill of sight not to be delivered unless duty is paid or deposited.
- 61 Goods to be taken to Queen's warehouse in default of perfect entry, and sold in default of such entry within one month after landing. Entry not valid unless in manner required by law.
- 62 Goods entered for warehouse may upon further entry be delivered for home use or exportation.

*As to the entry of British goods brought back*

- 63 British goods returned to be deemed foreign.

*As to the entry of goods free of duty*

- 64 Particulars of entry according to Form No.5 in Schedule B. Warrant for delivery. Account of free goods.

*As to entries of goods in any of the foregoing cases*

- 65 Bill of entry to be in duplicate.
- 66 Goods concealed in packages or delivered without entry forfeited. Passengers baggage.
- 67 Penalty on fraudulent import entries and concealments.
- 68 Surplus stores not excessive may be entered for private use or warehouse.
- 69 Agent to produce authority, if required.
- 70 Officers may take samples.
- 71 No entry, &c. valid unless in accordance with Acts.
- 72 Importer or agent failing to comply with regulations, to forfeit 20l.

*As to the time within which goods shall be entered and landed after the arrival of the importing ship*

- 73 Goods not entered within fourteen days may be conveyed to Queen's warehouse. Small packages or quantities of goods may be deposited in Queen's warehouse. If duties and charges on such goods be not paid within three months, the goods may be sold. Lien for freight payable before delivery of goods from Queen's warehouse.
- 74 Combustibles not to be deposited in Queen's warehouse.
- 75 If goods remain on board importing ship beyond fourteen days such ship may be detained for expenses.

*As to the unshipping, landing, examination, warehousing, and custody of goods*

- 76 Unshipping, carrying, landing, weighing, &c, and depositing of goods, to be done at the expense of the importer.
- 77 Proper officer of Customs to take account of goods for warehouse. Contents of packages to be marked thereon, and entered in landing book.
- 78 Goods to be entered and duties ascertained and paid according to landing account.

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- 79 Warehoused goods to be deposited in original packages or those of which account is taken. Goods altered or removed without sanction of officers forfeited.
- 80 Commissioners to direct what goods may be bulked, sorted, packed, &c.
- 81 Warehouse-keeper neglecting to stow goods properly, to forfeit 5l.
- 82 Warehouse-keeper neglecting to produce goods deposited when required, to forfeit 5l.
- 83 Goods not duly warehoused, or fraudulently concealed or removed, forfeited.
- 84 Persons clandestinely opening warehouse, &c, to forfeit 100l.
- 85 Who liable for goods taken out of warehouse without entry. Taking goods out of warehouse, &c. to be deemed a misdemeanor. Importer or consignee, if defrauded by officers, to be indemnified.
- 86 If goods be damaged by fire, &c, the importer not entitled to compensation.
- 87 Commissioners of Customs may remit duties on warehoused goods lost or destroyed.

*As to the removal of warehoused goods*

- 88 Goods may be removed from one warehousing port to another, or from one warehouse to another in the same port. Regulations for removal.
- 89 Officers at port of removal to transmit account of goods to officers at port of destination. Remover to give bond in the amount of duty. Bond may be given either at port of removal or port of destination. Bond how to be discharged. General removal bond may be given.
- 90 Goods on arrival at the port of destination, to be subject to same regulations as goods on first importation.
- 91 On arrival of goods at port of destination they may, after formal re-warehousing, be entered for exportation or for home use on payment of duties.
- 92 Warehoused goods, if not cleared for home use or exportation within five years, must be re-warehoused. Duties on deficiencies and expense of examination to be paid down.
- 93 Goods in warehouse not cleared or re-warehoused, or duties paid on deficiencies after five years, to be sold. Proceeds of sale how to be applied. Goods not worth the duty may be exported or destroyed.
- 94 Tobacco abandoned as not worth the duty to be destroyed.
- 95 Goods in warehouse may be sorted, repacked, &c. To be repacked in the original or other legal sized packages. Wine or spirits may be bottled for exportation only, and wine may be fortified, filled up, or racked off. Wines may be mixed, and samples taken. After repacking, damaged parts may be destroyed.
- 96 Goods in warehouses may be taken out under certain regulations and with security for duties.

*As to the entry of warehoused goods for home consumption and exportation, and the delivery thereof*

- 97 Entry for exportation or home use.
- 98 Persons entering warehoused goods for home use to deliver bill of entry and pay down duties. Duties to be paid according to landing account, except in certain cases. Duties on certain goods to be chargeable on

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ascertained quantity on delivery, unless deficiency has been caused by improper means.

- 99 Deficiencies in goods entered for exportation not to be charged with duty unless fraudulent.

AS TO THE EXPORTATION, ENTRY, AND CLEARANCE  
OF SHIPS TO PARTS BEYOND THE SEAS.

- 100 Warehoused goods not to be exported in ship of less than forty tons burden.
- 101 Master of vessels outwards to deliver certificate of clearance of last voyage, and to make entry outwards Form No. 6. Penalty, 100l. Shipment of goods for exportation.
- 102 Goods not to be shipped except on proper days and places, nor until entry and clearance. Officers may open packages and examine goods.
- 103 British and Irish spirits in nine-gallon casks.

*As to the entry and clearance of goods for exportation*

- 104 On entry outwards, bond for due shipping and landing shall be given. General bond for exportation may be given. Notice in each case to be given. Stamp duty on notice equivalent to duty on separate bond.
- 105 Exporter to deliver shipping bill according to Form No.7 in Schedule B.
- 106 Drawback goods not agreeing with shipping bill forfeited. Penalty for claiming more drawback than is due.
- 107 Inland Revenue drawback. Notice to officer. Shipment to be certified.
- 108 No drawback on tobacco not properly manufactured, and penalty for fraudulent attempts to obtain drawbacks.
- 109 Provisions as to exportation applicable to transshipment and drawback goods.
- 110 Specifications for free goods six days after clearance. Forms Nos. 8 and 9. Except as to salmon.
- 111 Master or owner to deliver manifest of goods shipped.
- 112 Goods not exported as per specifications to be notified to proper officer.
- 113 Shipping bill signed by export officer to be the clearance for the goods.
- 114 Licensed lighterman to carry goods.
- 115 Warehoused goods removed or shipped for exportation without authority, forfeited.
- 116 Commissioners may remit duty on warehoused goods lost or destroyed during delivery or shipment.

*As to debentures for drawback on goods exported*

- 117 Debenture for drawback.
- 118 Declaration as to exportation and right to drawback. Name of person entitled to be declared.
- 119 Payment within two years.
- 120 Warehouse or debenture goods not duly exported.
- 121 Wine allowed for officers in the navy.
- 122 On officers leaving the service, &c, wine transferable to others.
- 123 Paymasters of Her Majesty's ships may ship tobacco for crew free of duty.

- 124 Paymaster removed from one ship to another may tranship tobacco with permission.
- 125 Limiting the quantity of tobacco.

*As to the shipment of stores*

- 126 Victualling bill for stores. Stores illegally relanded, forfeited, and penalty 100l.

*As to clearance outwards*

- 127 If inward cargo reported for exportation, copy of report thereof to be delivered to the searcher.
- 128 Before clearance, certificates to be delivered to the proper officer. Content in Form No. 10.
- 129 Additional content for goods shipped at other ports.
- 130 Short shipment of goods to be notified to proper officer. Goods unshipped. Penalty.
- 131 Goods shipped contrary to provisions forfeited.
- 132 Penalty on departing without being cleared.
- 133 In ballast. Master to answer questions. Ships carrying passengers, or chalk or slate in ballast.

*As to boarding and departure of ships after clearance*

- 134 Officer may board ship after clearance.
- 135 If officers put seals upon stores from the warehouse outwards, and such seals be broken, master to forfeit 20l.
- 136 Ships not bringing to at stations, penalty 20l. Carrying away officers, penalty 100l.
- 137 Time of exportation and departure defined.
- 138 Goods prohibited by proclamation.
- 139 In case of public emergency, &c, pre-entry of export or coastwise goods may be required.

AS TO COASTING TRADE.

- 140 All trade by sea from one part of the United Kingdom to another to be deemed coastwise, and no part to be deemed beyond the sea.
- 141 Foreign ships in coasting trade subject to same rules as British ships. Foreign ships employed in the coasting trade not to be subject to higher rates than British ships.
- 142 Coasting ship confined to coasting voyage.
- 143 Times and places for landing and shipping.
- 144 Master of coasting vessel to keep a cargo-book. Penalty for false entries in such book.
- 145 Account previous to departure to be delivered to collector in the Form No.11 in Schedule B. Commissioners may grant general transires.
- 146 Transire to be delivered in 24 hours after arrival. Inland Revenue goods. Goods from the Isle of Man. Penalty for illegal unloading. Forfeiture of goods.
- 147 Officer may go on board and examine any coasting ship.
- 148 Goods brought coastwise may be entered outwards without landing.

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#### AS TO THE CHANNEL ISLANDS AND OTHER POSSESSIONS.

- 149 Powers of Commissioners of Customs as to colonies extended to governors, &c.
- 150 Base coin prohibited to be imported into British possessions.
- 151 Customs Acts to extend to British possessions abroad, except where otherwise provided for.
- 152 Foreign reprints of books under copyright prohibited.
- 153 Foreign manufactures with British marks.
- 154 Ship and cargo to be reported on arrival. Particulars of report. Penalty for false report.
- 155 Entry of goods to be laden or unladen. Regulations inwards and outwards. Regulations coastwise. Forfeiture.
- 156 Goods grown or manufactured in Channel Islands. Duty free. Master to deliver certificate of produce.
- 157 Prohibited goods not to be shipped from the Channel Islands to the United Kingdom.
- 158 Ships not to sail from Channel Islands without clearance. Penalty.
- 159 Stores for vessels departing from the Channel Islands.
- 160 Application of penalties. Reward to officers for seizures in Channel Islands.
- 161 Colonial laws repugnant to Acts of Parliament void.
- 162 As to importing and exporting spirits into and from Channel Islands in ships of 40 tons and upwards. Not to extend to spirits in glass bottles, stores, certain warehoused goods, nor to licensed boats supplying Sark.
- 163 Provision as to importation of tobacco, &c. into Channel Islands.
- 164 Malta deemed to be in Europe.

#### AS TO BONDS AND OTHER SECURITIES.

- 165 All bonds and securities entered into valid. Bonds to be taken to the use of Her Majesty. Bonds of minors valid.
- 166 How bonds satisfied may be discharged.
- 167 Exoneration of estates of obligors. Form of certificate of exoneration. Certificates to be sufficient evidence of exoneration.

#### AS TO MAKING AND SIGNING FALSE DECLARATIONS RELATING TO THE CUSTOMS, FALSELY ANSWERING QUESTIONS, AND COUNTERFEITING DOCUMENTS.

- 168 Penalty on making false declarations, signing false documents, and untruly answering questions, and counterfeiting and using false documents.

#### AS TO THE RESTRICTIONS ON SMALL CRAFT, AND THE REGULATIONS FOR THE PREVENTION OF SMUGGLING.

##### *Restrictions on small craft*

- 169 Commissioners may make general regulations for vessels and boats not exceeding 100 tons.



- 170 Vessels and boats used contrary to regulations forfeited.
- 171 Commissioners of Customs may grant special licenses on terms.
- 172 Vessels made use of in removal of uncustomed or prohibited goods forfeited.
- 173 Commissioners may revoke licenses.
- 174 Regulations to extend to Channel Islands.
- 175 Boats of vessel to have thereon the name of vessel, port, and master.
- 176 Boats not belonging to ships to have name of owner and port thereon.
- 177 Goods unshipped without payment of duty and prohibited goods liable to forfeiture. Goods illegally removed from warehouse. Prohibited goods shipped or water-borne with intent to be exported, &c. Goods concealed on board, and goods packed therewith, forfeited.
- 178 Restricted goods to be deemed run.
- 179 Any vessel or boat arriving within the United Kingdom or the Channel Islands, or within three leagues thereof, having prohibited goods on board or attached thereto, forfeited. Prohibited goods shipped or water-borne with intent to be exported, &c. Persons found or discovered to have been on board vessels with contraband goods may be detained.
- 180 Ships belonging to Her Majesty's subjects, &c. throwing overboard any goods during chase forfeited, and persons escaping deemed British subjects.
- 181 Ships not bringing to when required to, penalty 20l. Not bringing to may be fired into.
- 182 Ships may be searched within the limits of the ports.
- 183 Ships in port with a cargo, and afterwards found light or in ballast, and cargo unaccounted for, forfeited.
- 184 Persons may be searched if officers have reason to suspect smuggled goods are concealed upon them.
- 185 Persons before search may require to be taken before a justice or officer of Customs. Penalty on officers for misconduct. Penalty on persons denying having foreign goods about them.
- 186 Illegally importing. Unshipping. Removing from quay, wharf, &c. Carrying goods into warehouse without authority. Removing from warehouse. Harboursing. Carrying. Evading duties of Customs. Penalty treble value, or 100l.
- 187 Rescuing goods. Rescuing person Assaulting, resisting, or obstructing officers.
- 188 Penalty for assembling to run goods.
- 189 Procuring or hiring persons to assemble to run goods. Persons armed or disguised with goods within five miles of coast.
- 190 Persons signalling smuggling vessels may be detained and forfeit 100l or be kept to hard labour for one year.
- 191 Proof of a signal not being intended on defendant.
- 192 Any person may prevent signals.
- 193 Persons shooting at boats belonging to navy or revenue service guilty of felony.
- 194 Officers may haul their vessels on shore without being liable to suit.
- 195 Penalty on persons cutting adrift vessels belonging to the Customs.
- 196 Officers of army, &c. may patrol coasts without being liable to suit.
- 197 Where persons are taken before justices for offences under the Customs Acts, such justices may order them to be detained or admitted to bail.
- 198 Persons in Her Majesty's service detained to be secured on board until warrant procured.

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- 199 Any person escaping may afterwards be detained.
- 200 Only officers to take up spirits in casks sunk or floating upon the sea, and persons giving information may be rewarded.
- 201 Penalty for offering goods for sale on pretence of being smuggled.
- 202 Ships, &c. used in the removal of raw goods to be forfeited. Ships, boats, &c. and persons may be detained. Seizures to be taken to the nearest Custom House.
- 203 Officers of Customs may on probable cause stop carts, &, and search for goods.
- 204 Officers authorised by writ of assistance or warrant may search houses for uncustomed or prohibited goods.
- 205 Officers may search premises by warrant granted on reasonable cause shown.
- 206 Goods stopped by police officers may be retained until trial of persons charged with stealing them.
- 207 Notice to be given by seizing-officer to owner of ships or goods seized, and seizures to be claimed within one month. Perishable goods, &c. may be sold.
- 208 Seizures may be disposed of as Commissioners of Customs direct.
- 209 Seizures may be restored and punishments mitigated.

*As to compensation and rewards*

- 210 Officers wounded to be provided for, &c.
- 211 Rewards for detaining smugglers.
- 212 Rewards out of penalties.
- 213 Rewards to officers making seizures. The Treasury or Commissioners of Customs to fix the value of spirits and tobacco.
- 214 How value is to be ascertained.
- 215 All rewards and seizures payable to officers of army, navy, or marines to be regulated by Order in Council.
- 216 Commissioners may distribute officers shares of seizure so as to reward persons not actually present.

*As to collusive seizures*

- 217 Penalty on officers, and persons making collusive seizures, or taking bribes, and on persons offering them.

AS TO THE COURSE OF PROCEDURE FOR RECOVERING PENALTIES, ENFORCING FORFEITURES, AND PUNISHING OFFENDERS UNDER THE CUSTOMS ACTS.

- 218 How penalties, &c. to be sued for. Proviso where the duties and penalties sought to be recovered shall not exceed 100l.
- 219 Execution may issue after trial out of term.
- 220 Penalty and costs to be stated in convictions, &c.
- 221 Where proceeding by *capias* is waived in favour of the subject, justices may issue warrant and admit to bail.
- 222 Penalties joint and several may be sued for by joint and several information.
- 223 Informations, convictions, &c. to be in form, &c. in Schedule C.
- 224 Justices may summon offender.

- 225 On attendance of the party on the day and place appointed, justices may hear and determine the case. On non-appearance justice to proceed as if he had appeared.
- 226 Justices may condemn goods liable to forfeiture.
- 227 Summons to be served personally, or by leaving same at last known place of abode.
- 228 Penalty for neglecting to attend.
- 229 Offences on the water, &c, and jurisdiction.
- 230 Justice of adjoining county may act when required.
- 231 Justices of counties to have concurrent jurisdiction in cities, boroughs, &c. situate in such counties.
- 232 Justice may commit in default of payment of penalty until paid Small Penalties Act, 1865, not applicable to Customs.
- 233 Justices may commit in certain cases without order of Commissioners. When quantity of spirits is less than five gallons, or of tobacco less than 20 lbs. Where quantity between five and 20 gallons of spirits, or from 20 to 80 lbs. of tobacco, justices may mitigate. Above 20 gallons of spirits, or 80 lbs. of tobacco, no mitigation by justices.
- 234 Persons arriving in ships from infected places not to land before examination.
- 235 Penalties and forfeitures to be paid to Commissioners.
- 236 Any person committed in default of payment of a penalty less than 100l to be discharged by gaoler in six months if not duly released.
- 237 Persons previously convicted may, on verdict, be imprisoned in house of correction.
- 238 Justices may commit to nearest house of correction, if none in their jurisdiction.
- 239 Justices may commute hard labour where offender is a female or infirm.
- 240 If prisoner be found to have been previously convicted imprisonment may be extended. Married women may be committed.
- 241 Subsistence of prisoners committed for offences against Customs Laws.
- 242 Subsistence to prisoners, and gaol fees in Channel Islands.

*As to the removal of proceedings before Justices under the Customs Laws*

- 243 Writs of certiorari and habeas corpus not to issue except on affidavit.
- 244 No writ of habeas corpus or dorer without notice to solicitor.
- 245 Prisoners against whom informations are exhibited to be brought up by habeas corpus or judge's order.

*As to justices clerks fees in Customs prosecutions*

- 246 Justices clerks fees.

*As to proceedings in superior courts for penalties*

- 247 Procedure for penalties.
- 248 Service of subpoena.
- 249 Judgment by default for non-appearance or want of plea.
- 250 Execution may issue to sheriff of any county without reference to venue.
- 251 Impoverished persons may sue in formâ pauperis.
- 252 Sheriff to grant special warrant on writ of capias endorsed by solicitor of Customs.

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- 253 Sheriff indemnified for escape if warrant granted at request of Customs.  
Gaoler to receive offender.
- 254 When offenders arrested give bail to the sheriff, bail bond to be assigned  
to Her Majesty.

*As to prosecution by indictment or information*

- 255 In whose name indictments or suits to be preferred.
- 256 The Attorney-General or Lord Advocate may enter a nolle prosequi.
- 257 Suits, &c. to be exhibited within three years.
- 258 Indictments or informations may be tried in any county in England,  
Scotland, or Ireland respectively.

*As to proofs in proceedings*

- 259 Defendant's proof in smuggling cases.
- 260 Averments in smuggling cases.
- 261 Vivâ voce evidence may be given that a party is an officer. Witness  
competent although entitled to part of seizure or reward.
- 262 What shall be evidence of order of Treasury or Commissioners of  
Customs or Inland Revenue.
- 263 Evidence of condemnation in forfeiture.

*As to claim by owners of goods seized*

- 264 Claim to be in name of bonâ fide owners. Verified by oath of ownership.
- 265 If goods owned by more than five co-proprietors two may make the  
oath.
- 266 If goods owned by a company or co-partners, oath may be made by  
public officer or agent.
- 267 Probable cause may be certified in bar.

*As to actions against officers of Customs*

- 268 One month's notice of action to officer before process.
- 269 Evidence limited to subject in notice.
- 270 Officer may tender amends.
- 271 Officer omitting to tender amends may pay money into court.
- 272 Actions against officers to be brought within one month after cause  
arises.
- 273 Solicitors clerks and officers of Customs may conduct cases.
- 274 Defendants in Customs cases to have choice of attorney and counsel in  
Scotland.

**AS TO THE APPLICATION OF MONEYS FROM  
SALE, PURCHASE, OR EXCHANGE OF LANDS.**

- 275 Moneys produced by sale of lands to be paid to the Commissioners of  
Customs.
- 276 Money for lands of incapacitated persons to be paid into Bank of  
England.

#### AS TO THE ISLE OF MAN.

- 277 Isle of Man deemed part of United Kingdom for Customs purposes.
- 278 Goods delivered out of charge of Customs in the Isle of Man not to be brought into Great Britain or Ireland. Goods brought to Isle of Man, but not delivered from Customs, may be brought to Great Britain or Ireland on conditions.
- 279 Goods the growth or manufacture of Isle of Man may be imported into Great Britain or Ireland on certificate, &c.
- 280 Declaration and certificate of growth or manufacture of goods from Isle of Man.
- 281 Act not to affect Excise drawback.
- 282 Stores of Manx ships.
- 283 Treasury may restrict imports.

#### MISCELLANEOUS MATTERS.

##### *As to the interpretation of terms used in this Act.*

- 284 Interpretation of terms.
- 285 Customs fund available for officers of the United Kingdom, and the Life Assurance Companies Act shall not apply to that fund.
- 286 Cards imported not to be sold without a wrapper provided by the Commissioners of Inland Revenue.
- 287 Reciprocity under treaties, &c.

##### *As to repeal of existing Acts*

- 288 Acts set forth in Schedule (A.) repealed. Orders, &c. under Acts repealed to be valid. Commissions, deputations, bonds, &c, to remain in force. Warrants, orders, and regulations to remain in force. Ports, bonding-places, havens, creeks, &c, to continue.
- 289 Act to be registered in Royal Courts of Guernsey and Jersey.
- 290 Commencement of Act.

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#### SCHEDULES.

SCHEDULE (A.) of —  
Acts to be Repealed

SCHEDULE (B.) of —  
Acts to be Repealed

SCHEDULE (C.) of —  
Acts to be Repealed