



# Customs Consolidation Act 1876

## 1876 CHAPTER 36

### MANAGEMENT

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

**1 Board of Customs appointed by Her Majesty not to exceed five.**

It shall be lawful for Her Majesty from time to time to appoint, under the Great Seal of the United Kingdom, any number of persons not exceeding five to be Commissioners of Customs for the collection and management of the Customs of the United Kingdom and of Her Majesty's possessions abroad, and each of such Commissioners when so appointed shall have and hold his office during Her Majesty's pleasure.

**2 Commissioners subject to the control of the Treasury.**

The Commissioners so appointed shall, in all matters and things relating to the execution of their duties, be subject to the authority, directions, and control of the Commissioners of the Treasury, and shall obey such orders and instructions as shall from time to time be issued to them by the Commissioners 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.**

The Commissioners of the Treasury, or, under their authority, the Commissioners of Customs, may appoint proper persons for the management and collection of the Customs, and the performance of all duties connected therewith, under the control and direction of the Commissioners of Customs, and grant to such persons such salaries and allowances, and permit them to receive such emoluments for executing the duties of their respective offices, as they may deem fit, and require of such persons such securities for their good conduct as the Commissioners of Customs shall deem necessary; and such persons shall hold their offices during the pleasure of the Commissioners of the Treasury or of the Commissioners of Customs; and any person so appointed, and holding a deputation or commission, shall deliver, up the

same to the Commissioners of Customs, or otherwise account for the same to their satisfaction, within one week after he shall cease to hold such office or employment, and in default thereof such person may, on conviction before any justice of the peace, be imprisoned in any gaol until he shall deliver up such deputation or commission or account for the same to the satisfaction of the Commissioners of Customs; and all salaries and allowances granted to any officer or other person in the service of the Customs shall be paid without any deduction on account of any duties imposed by any Act of Parliament, unless expressly charged thereon; and when any sum of money shall have been or shall be granted annually or otherwise to any person who has been employed in the service of the Customs as a superannuation allowance upon the retirement of such person from such service, or as a compensation for past services, it shall not be lawful for the grantee of such allowance or compensation to assign or dispose of the same to any person or persons whomsoever, and any such assignment or disposition shall be void to all intents and purposes, and shall not be enforced in any court of law or equity: Provided that if any officer in the receipt of any salary or allowance shall, by reason of insanity, be placed in any asylum, the Commissioners of Customs may advance and pay out of the salary or allowance accruing due to him such portion thereof as they may see fit for or towards the cost of his maintenance in such asylum.

**4 Persons employed on service of the Customs to be deemed officers for such service.**

Every person employed on any duty or service relating to the Customs, trade, or navigation, either in the United Kingdom, the Channel Islands, or any of Her Majesty's possessions abroad, by the orders or with the concurrence of the Commissioners of Customs (whether previously or subsequently expressed), shall be deemed to be the officer for that duty or service; and every act required by law at any time to be done by or with any particular officer nominated for such purpose, if done by or with any person appointed by the Commissioners of Customs to act for such particular officer, shall be deemed to be done by or with such particular officer; and every act required by law to be done at any particular place within any port, if done at any place within such port appointed by the Commissioners of Customs for such purpose, shall be deemed to be done at the particular place so required by law.

**5 Officers taking fee or reward not authorised by law to be dismissed.**

If any officer, clerk, or any other person acting in any office or employment in or belonging to the Customs shall accept any fee, perquisite, or reward, whether pecuniary or otherwise, directly or indirectly, from any person (not being a person appointed to some office in the Customs) on account of anything done or omitted to be done by him in or in any way relating to his said office or employment, except such as he shall receive under permission of the Commissioners of the Treasury or Customs, such officer, clerk, or other person so offending shall, on proof thereof to the satisfaction of the Commissioners of Customs, be dismissed from his office.

**6 Declaration on admission to office.**

Every person who shall be appointed to any permanent office or employment in the Customs under the control and direction of the Commissioners of Customs shall, on his admission thereto, if required by them, make the following declaration :

“I, *A.B.*, do declare, that I will be true and faithful in the , ' execution, to the best of my knowledge and power, of the trust ' committed to my charge and inspection in the service of Her ' Majesty's Customs; and that I will not require, take, or receive ' any fee, perquisite, gratuity, or reward, whether pecuniary or of ' any sort or description whatever, either directly or indirectly, for ' any service, act, duty, matter, or thing done or performed, or to' be done or performed, in the execution or discharge of any of the ' duties of my office or employment, on any account whatever ' other than my salary and what is or shall be allowed me by law ' or by any special order of the Commissioners of Her Majesty's ' Treasury or the Commissioners of Her Majesty's Customs for the ' time being.”

**7 Hours of attendance, and division of duties in those hours.**

The Commissioners of the Treasury may, by their warrant, from time to time appoint the hours of general attendance of the Commissioners and officers of Customs, and of other persons in the Customs service, at their proper offices and places of employment ; and the Commissioners of Customs may appoint the times during such hours at which any particular parts of the duties of any such officers and other persons shall be performed.

**8 Holidays.**

No day shall be kept as a public holiday by the Customs, except every Christmas Day and Good Friday, and such other days as . are or may be appointed to be kept as such by Her Majesty's proclamation or by Act of Parliament, and, so far as regards Scotland, such days as shall be appointed to be so kept by authority of the General Assembly, and also such days as may be appointed for the celebration of the birthdays of Her Majesty and of her successors, and such days shall be kept as public holidays by the officers and servants of the dock companies in England and Ireland, as required by the Holidays Extension Act, 1875.

**9 Officers of Customs not to serve in public offices. Soldiers not to be billeted on officers of Customs.**

No Commissioner, officer, clerk, or other person acting in the management or service of the Customs shall he compelled to serve in the militia, or on any jury or inquest, or to assume the office of a mayor or sheriff, or to act in any corporate, parochial, or other public office, and section twelve of " The Juries Act, 1870," shall not apply to persons hereby exempted; nor shall any soldiers or militia be billeted on any such Commissioner, officer, or other person as aforesaid.

**10 What shall be deemed orders, &c. of Commissioners of Customs.**

Every order, document, or instrument required by law to be under the hands of the Commissioners of Customs, but not required to be signed by two or more of them, being attested by the signature of any one of such Commissioners, and every order, document, or instrument required by any law to be under the hands or under the hands and seals of the Commissioners of Customs, being attested by the hands or the hands and seals of two or more of such Commissioners, shall be deemed to be an order, document, or instrument under the hands, or under the hands and seals, as the case may be, of the Commissioners of Customs.

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*Status: This is the original version (as it was originally enacted).*

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*As to the appointment of ports, quays, warehouses,  
suffrance 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.**

The Commissioners of the Treasury may, by their warrant, appoint any port, sub-port, haven, or creek in the United Kingdom or in the Channel Islands, and declare the limits thereof, and appoint proper places within the same to be legal quays for the lading and unloading of goods, and declare the bounds and extent of any such quays, and annul the limits of any port, sub-port, haven, creek, or legal quay already appointed or to be hereafter set out and appointed, and declare the same to be no longer a port, sub-port, haven, creek, or legal quay, or alter or vary the names, bounds, and limits thereof: Provided always, that when by any such warrant the pre-existing limits of any port, sub-port, haven, creek, or legal quay shall be altered or varied, the same shall not affect or abridge any lawful rights or privileges co-extensive with such pre-existing limits (irrespective of matters relating to Her Majesty's Customs) granted to any person or body of persons by any Act of Parliament, grant, or other legal instrument, but they shall be deemed to be and remain the same for the purposes of such Act, grant, or other legal instrument as if no such alteration or variation had been made ; Provided that any port so appointed by warrant as aforesaid shall, to the whole extent of the limits thereof, be deemed to be a port within the meaning and for the purposes of the Act of fifty-four George the Third, chapter one hundred and fifty-nine, and of any other Public Act for the protection of the ports, harbours, shores, and navigable rivers of the United Kingdom or any part thereof.

**12 Treasury may appoint warehousing ports or places, and warehouses, &c. Rent of goods in warehouses.**

The Commissioners of the Treasury may, by their warrant, from time to time appoint the ports and inland bonding places in the United Kingdom which shall be warehousing ports or places for the purposes of the Customs Acts, in addition to those already appointed; and, subject to their directions, the Commissioners of Customs may by their order from time to time approve and appoint warehouses or places of security in such ports or places, and direct in what different parts or divisions of such warehouses or places and in what manner, any goods and what sort of goods may, and may only, be warehoused, kept, and secured without payment of duty upon the first entry thereof or for exportation only, in cases where the same may be prohibited to be imported for home use; and the Commissioners of Customs may also fix the amount of rent which shall be payable in respect of any goods deposited or secured in any of the Queen's warehouses; and all such sums shall be paid, received, and appropriated as moneys not duties of Customs.

**13 Warehouse-keeper to give general security.**

The proprietor or occupier of every warehouse so approved (except existing warehouses of special security, in respect of which security by bond has hitherto been dispensed with), or some one on his behalf, shall, before any goods shall be warehoused therein, give or procure to be given security by bond, or such other security as the Commissioners of the Treasury or Customs may approve, for the

payment of the full duties chargeable on any goods which shall at any time be warehoused in any warehouse duly approved by them for that purpose, or for the due exportation thereof.

**14 Commissioners may appoint stations and sufferance wharves, &c.; and regulate discharge of cargo and boarding of officers.**

The Commissioners of Customs may from time to time, by order under their hands, appoint in the United Kingdom or the Channel Islands stations or places for ships arriving at or departing from any port or place to bring to for the boarding or landing of officers of the Customs, and may also appoint places to be sufferance wharves for the lading and unloading of goods, in such cases, under such restrictions, and in such manner as they shall see fit; and may also direct at what particular part or parts of any harbour, dock, quay, or other place in any such port ships laden with tobacco or any particular cargo shall moor or discharge such cargo; and the Commissioners of Customs, or the collector or other proper officer of any such port, may station officers on board any ship while within the limits of any port.

**15 Power to revoke or alter former warrant or orders.**

The Commissioners of the Treasury and the Commissioners of Customs may from time to time revoke or alter any such warrant or order made by them respectively.

**16 Commissioners may order in what ports goods may be carried or water-borne by authorised persons. Commissioners may require security.**

The Commissioners of Customs may order and direct in what ports or places in the United Kingdom goods cleared for drawback or from the warehouse shall be carried or water-borne to be put on board any ship for exportation, and goods carried or water-borne from any importing ship to, or to be landed at, any wharf, quay, or other place, and such goods shall be so carried or water-borne only by persons authorised for that purpose by license under the hands of the Commissioners of Customs, who may revoke any such orders or directions, or make others in lieu thereof, when and as they may deem expedient; and may grant such licenses in such form and manner and to such persons as they may deem proper, and may revoke the same when and as they shall think fit; and before granting any such license may require such security, by bond or otherwise, for the faithful and incorrupt conduct of such person, as they shall deem necessary.

*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.**

All duties of Customs or other duties, rates, and charges under the management, collection, or control of the Commissioners of Customs, and all drawbacks and allowances now imposed and allowed, or which may hereafter be imposed or allowed by law, shall be under the management of the Commissioners of Customs for the time being, and shall be ascertained, raised, levied, collected, paid, recovered, allowed, and applied or appropriated under the provisions of the laws for the time being in force relating thereto; and all duties, rates, charges, and drawbacks imposed and allowed

according to any specified quantity or any specified value shall be deemed to apply in the same proportion to any greater or less quantity or value, and shall be paid and received in every part of the United Kingdom in British currency, and according to imperial weights and measures.

**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.**

In all cases where any new duties of Customs or other duties, rates, or charges under the management, collection, or control of the Commissioners of Customs are or may be imposed by any Act of Parliament, or by any resolution of the house of Commons, in lieu of any duties payable at the time of the passing of such Act, such former duties shall be and continue payable until such new duties imposed in lieu thereof shall become chargeable, save and except in cases where the Act or resolution imposing such new duties shall otherwise provide; and all moneys arising from any duties of Customs, rates, or charges, or any arrears thereof, payable on account of any goods whatever imported into or exported from the United Kingdom under any former Act, although computed under such former Act, and whether secured by bond or otherwise, shall be levied, paid, and appropriated in the same manner as if the same had been made payable by this or any other Act in force for the time being; and all drawbacks or allowances payable under any former Act shall be paid or allowed under this or such other Act as may be in force for the time being.

**19 Goods in warehouse, when entered for home consumption, to be chargeable with existing duties on like sort of goods.**

All goods deposited in any warehouse or place of security under any Act for the warehousing of goods, without payment of duty upon the first importation thereof, or which may be imported and on board any ship, shall, upon being entered for home consumption, be subject to such and the like duties as may at the time of passing such entry be due and payable on the like sort of goods under any Customs Acts in force at the time of passing such entry, save and except in cases where special provision shall be made by such Act to the contrary.

**20 When contracts have been entered into, amount of increased or decreased duty to be added or deducted.**

In the event of any increase, decrease, or repeal of duties of Customs chargeable upon any goods or commodities after the making of any contract or agreement for the sale or delivery of such goods duty paid, it shall be lawful for the seller, in case such increase shall accrue before the clearance and delivery from the warehouse of such goods at such increased duty, and after payment thereof, to add so much money to the contract price as will be equivalent to such increase of duty, and he shall be entitled to be paid and to sue for and recover the same; and it shall be lawful for the purchaser under any such contract or agreement, in case such decrease or repeal shall take effect before the clearance and delivery from the warehouse at such decreased duty, or free of duty, as the case may be, to deduct so much money from the contract price as will be equivalent to such decrease of duty or repealed duty, and he shall not be liable to pay or be sued for or in respect of such deduction.

**21 All moneys, &c. received on account of Customs to be paid into the Bank of England.**

All money, bills, notes, and drafts received on account of the revenue of Customs in Great Britain, and all other money arising by the duties of Customs in Great Britain, shall from time to time be paid into the hands of the Governor and Company of the Bank of England, and shall be placed to an account to be raised in the books of the said company, intituled "The General Account of the Commissioners of Customs;" and all money arising from the duties of Customs in Ireland shall be paid into the receipt of Her Majesty's Exchequer.

**22 The Treasury may-make rules for keeping the accounts of the revenue of the Customs, and for appropriation thereof. Responsibility for money, &c.**

The Commissioners of the Treasury may from time to time establish such rules and regulations as they may think necessary for keeping the accounts of the Commissioners of Customs with the Governor and Company of the Bank of England, and of the Governor and Company of the Bank of England in relation thereto, and also for payment and appropriation of the money arising from the duties of Customs, and so brought to account for Her Majesty's service, and from time to time alter or revoke such rules and regulations, and make others in lieu thereof; and the rules and regulations now in force shall remain and continue to be acted upon until the same shall be so altered or revoked, or others established by the said Commissioners of the Treasury in lieu thereof; and the said Commissioners of Customs, observing the rules and regulations so prescribed, shall not be answerable for any money, bills, notes, or drafts which shall have been so paid into the Bank of England; and the Governor and Company of the Bank of England shall be answerable for all the money, bills, notes, and drafts which shall be actually received by them on account of the said Commissioners of Customs.

**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.**

The Governor and Company of the Bank of England, or some person duly authorised in that behalf, shall daily, upon receiving any money, bills, notes, and drafts, from or on account of the said Commissioners of Customs, make an entry of the money, bills, notes, and drafts so received in a book to be provided by the Governor and Company of the Bank of England, which book shall be forthwith redelivered to the persons making the payments for the Customs, for which money, bills, notes, and drafts the entry in the book herein-before mentioned shall be a sufficient discharge; and such book shall be inspected daily after its return by the Accountant and Comptroller General of the Customs, or his clerk (such clerk being first duly authorised by him, and for whose conduct he shall be answerable), who shall satisfy himself that all money, bills, notes, and drafts received by or on account of the said Commissioners have been duly paid into the Bank under the provisions of this Act; and any default which such Accountant and Comptroller General or his clerk may discover in that behalf shall be immediately reported by him to the said Commissioners of Customs.

**24 Bank of England not to dispose of money, &c, except for a specified purpose.**

The Governor and Company of the Bank of England shall not pay or transfer, apply, or dispose of any part of the money, notes, bills of exchange, or drafts which may be

paid in and placed to the account of the said Commissioners of Customs from such account, except in accordance with the rules and regulations for the time being of the Commissioners of the Treasury, unless any such notes, bills of exchange, or drafts shall be required by the Solicitor of Customs for the purpose of taking out an extent for the security of the money for which the same shall have been given, in which case such notes, bills of exchange, or drafts, or any of them, shall be delivered to such solicitor or his clerk, on the order of the Commissioners of Customs for that purpose, and such delivery shall be entered in the book herein directed to be provided.

**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.**

'Every sum of money which shall be due in the port of London upon any debenture, certificate, or other instrument for the payment of any money out of the duties of Customs, shall be paid out of any money so paid into the Bank of England on account of the said Commissioners of Customs, in accordance with the rules and regulations for the time being in respect thereof and every such payment shall be allowed by the Comptroller and Auditor General of Public Accounts in the settling or auditing of the accounts of the said Commissioners of Customs; and when any such payment shall become due at any other port in the United Kingdom, the same may be paid by the collector at such port out of any of the money in his hands arising from the duties of the Customs, under the direction of the said Commissioners of Customs; and the Commissioners of Customs are hereby authorised to return any money which shall have been overpaid as duties of Customs, at any time within six years after such overpayment, on its being proved to their satisfaction that the same was overpaid in error; but no such return shall be allowed unless the claim for the same shall have been made and established within such period of six years.

**26 Commissioners of Customs may close accounts of collectors.**

The Commissioners of Customs shall and may finally settle and close the accounts of any collectors or receivers of any part of the revenue of the Customs or other duties under their management, notwithstanding any erroneous appropriation of duties of Customs received by such collectors or receivers ; and the said Commissioners are hereby empowered to correct any such appropriation, in order to prevent the accounts of any such collectors or receivers from being kept open; and all such corrections shall be allowed by the Comptroller and Auditor General of Public Accounts in passing the general accounts of Customs.

**27 Customs duties, &c. payable to Exchequer account of Bank of England to be received under such regulations as the Treasury shall prescribe.**

All Customs duties and other public moneys payable to the Exchequer account at the Bank of England shall be received to the credit of such account by the Governor and Company of the said Bank, under such regulations and directions as the Commissioners of Her Majesty's Treasury shall from time to time prescribe; and the specifications or statements of particulars required by an Act passed in the fourth and fifth years of the reign of His late Majesty King William the Fourth, chapter fifteen, intituled "An Act to " regulate the office of the receipt of His Majesty's Exchequer at " Westminster," to be delivered to the cashier or other officer of the Bank of England by the person paying in any such money, shall be required only in such cases, and shall be



signed and issued by such person, as the said Commissioners shall from time to time direct; and the acquittances for all payments made to the account of the Exchequer at the Bank of England shall be made out in such form and under such regulations as shall be prescribed by the said Commissioners; and such acquittances shall have in all respects the same force and validity in law as the acquittances heretofore given by the Comptroller of the Exchequer by virtue of the ninth section of the said recited Act of the fourth and fifth years of the reign of King William the Fourth; and the several orders, rules, and regulations which may be issued under the authority of this Act by the said Commissioners of Her Majesty's Treasury, as relating to such specifications and acquittances as aforesaid, shall be laid before both Houses of Parliament within six weeks after the issue of such orders, rules, and regulations, if Parliament shall be sitting, or if not sitting, then within six weeks next immediately after the re-assembling of Parliament.

**28 Forgery declared felony.**

If any person or persons shall knowingly and wilfully forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in forging or counterfeiting the name or handwriting of any Commissioner of Customs, or of any Accountant and Comptroller General of the Customs, or of any person acting for them respectively, to any draft, instrument, or writing whatsoever, for or in order to the receiving or obtaining any of the money in the hands or custody of the Governor and Company of the Bank of England on account of the said Commissioners of Customs, or shall forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in the forging or counterfeiting, any draft, instrument, or writing in form of a draft made by such Accountant and Comptroller General or person as aforesaid, or shall utter or publish the same knowing it to be forged or counterfeited, with intent to defraud any person whomsoever, every such person or persons so offending, being thereof convicted, shall be declared and adjudged to be guilty of felony.

**29 Certain moneys, &c. deemed within meaning of 24 & 25 Vict c.96.**

Any moneys, chattels, or other valuable securities which shall or may be received by any officer, clerk, or other person in the service of the Customs, either as duties of Customs, or under or by virtue of any statute, or by the order or direction of the Commissioners of Customs, or in virtue of his office or employment, or otherwise, for the use and service of Her Majesty or of any public department, shall be deemed to be moneys, chattels, or valuable securities for the public service, and shall be considered as such within the meaning of the Act of the twenty-fourth and twenty-fifth Victoria, chapter ninety-six, and in any information, indictment, or other instrument in relation thereto, the same may be laid as the property of Her Majesty.

*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.**

If any dispute shall arise as to the proper rate of duty payable on any goods admissible for home consumption, the importer or consignee, or his agent, shall deposit in the hands of the collector of the Customs at the port of importation the duty demanded by such collector, which shall be deemed and taken to be the proper duty payable, unless

an action or suit shall be commenced by the importer within three months after such deposit in one of Her Majesty's courts of law at Westminster, Dublin, or Edinburgh against such collector, to ascertain whether any and what duty is payable on such goods; and, on payment of such deposit, and on the passing of a proper entry for such goods by the importer, consignee, or agent, such collector shall cause delivery thereof.

**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.**

All such deposits shall be paid by the collector to the general account of the Commissioners of Customs, to be carried by their authority to the Consolidated Fund of the United Kingdom of Great Britain and Ireland; and in case no such action or suit shall be brought, such deposit shall be applied to the use of Her Majesty, in the same manner as if it had been originally paid and received as the duty due on such goods; and in case of such action or suit, if it shall be determined that the duty so deposited was not the proper duty, but that a less duty was payable, the difference between the deposit and the duty found to be due, or the whole deposit, as the case may require, shall be returned to such importer, with interest thereon after the rate of five pounds per centum per annum for the period during which the sum so paid or returned shall have been deposited; and shall be accepted by such importer in satisfaction of all claims in respect of the importation of such goods and the duty payable thereon, and of all or any damages and expenses incident thereto.

*As to complaints, disputes, and inquiries*

**32 Disputes and inquiries in London.**

If in the port of London any dispute shall arise between any merchants or other persons and any officer of Customs as to the seizure or detention of any ship or goods, or as to any apparently accidental omission, inadvertency, or noncompliance with the laws and regulations relating to the Customs, the Commissioners may determine such dispute as they may deem just, and if they find that penalty or forfeiture has been incurred they may mitigate or remit the same.

**33 Appeal to open court. Commissioner to conduct public inquiry. Power to keep order.**

In case any merchant or other person who shall feel himself aggrieved by the determination of the Commissioners of Customs, or have any complaint against any officer of Customs as to anything done or omitted by him in or about the execution of his duty, the party so aggrieved or complaining shall be desirous of stating his case personally to one of the Commissioners of Customs, he may do so on application to the Board during the official hours of attendance at the Custom House, or if he prefer it, may on application in writing to the Commissioners of Customs, stating therein his grievance or complaint, have the same inquired into by one of the said Commissioners, who shall hear the matter in the presence of the parties, and of any persons interested or desirous of attending; and such Commissioner shall take any evidence on oath which may be tendered on such inquiry, reducing the same into writing in a narrative form, and shall lay the same, with his opinion thereon, before the Commissioners of Customs for their consideration; and such Commissioner shall have the same power

and authority for enforcing order during such inquiry as is vested in justices of the peace in petty sessions.

**34 Commissioners to prosecute or decide. Award may be enforced.**

The Commissioners of Customs, upon such evidence and opinion, shall, by order under the hands of any two of them, either decide the case, or direct a prosecution if they see fit; and such decision, in case any penalty or forfeiture shall be adjudged thereby, shall have the same force and effect as a legal conviction for penalties by a justice of the peace; and a copy of such order shall be served upon the person adjudged to pay such penalty or forfeiture, either personally or by post, or by leaving the same at his last known place of abode or business, and in case of nonpayment thereof within one week after such service, unless he shall have given notice in writing to the Commissioners of Customs or their solicitor of his refusal to abide by such order, and upon the production of such order to any justice of the peace he shall enforce the same in such manner as justices are empowered by law to enforce penalties lawfully imposed by them ; but if such person shall give such notice in writing to the Commissioners of Customs or their solicitor, they may direct such proceedings thereon as they may see fit, or the party against whom such order shall have been made shall have the same remedy by action at law as if no such order had been made.

**35 Disputes and inquiries at outports.**

In case of any such dispute at any of the outports, the like inquiry shall be held by any collector or other person deputed for that purpose by the Commissioners of Customs, in the same manner in all respects, and with the like authority for maintaining order, as herein-before provided with reference to inquiries in the port of London.

**36 Inquiries may be conducted by Commissioners, &c. Oath may be administered. Perjury.**

Whenever the Commissioners of Customs shall direct any inquiry as to any matter under their management, or as to the conduct of any person employed therein, such inquiries may be held by the Commissioners for the time being, or by any one or more of them, or by any person deputed by them either specially for holding any particular inquiry or generally for holding such inquiries ; and if on any such inquiry the person holding the same shall require the evidence of any witness on oath, he is hereby authorised and empowered to administer such oath; and any witness so sworn who shall give false evidence on such inquiry shall be guilty of perjury, and, on conviction, be liable to the pains and penalties thereof.

**37 Power to summon witnesses. Penalty.**

Upon any such inquiry it shall be lawful for the Commissioners of Customs, or any one of them, or other person so deputed to hold the same, to summon from any part of the United Kingdom any person required as a witness on such inquiry to attend on the hearing thereof, then and there to give evidence upon oath touching the matter of such inquiry, or otherwise in relation thereto; and every person so summoned, having the reasonable expenses of attendance, if required, tendered to him at the time of service of such summons, who shall neglect to appear in pursuance thereof, or who, having so appeared, shall refuse to be sworn, affirm, give evidence, or answer to the best of his knowledge any question put to him, shall forfeit the sum of five pounds, and in default

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of payment any justice shall, on production to him of a certificate under the hand of the Commissioner or other person holding such inquiry, that such penalty has been incurred by the party named in such certificate, commit the offender to any prison for a period not exceeding two months.

**38 Regulations for conduct of inquiries.**

The Commissioners of Customs shall from time to time make such rules and orders for the conduct of such inquiries as they may deem expedient.