



Customs Consolidation Act 1876

1876 CHAPTER 36

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

As to entries of goods in any of the foregoing cases

65 Bill of entry to be in duplicate.

Upon the entry of any goods, the importer, his agent, or the consignee of the ship, as the case may be, shall deliver two or more duplicates of the entry thereof, as the case may require, in which duplicates all sums and numbers- may be expressed in figures; and the number of duplicates shall be such as the collector or other proper officer may require; and the importer or his agent shall produce to such officer, if required by him, the invoice bills of lading, and other documents relating to the goods.

66 Goods concealed in packages or delivered without entry forfeited. Passengers baggage.

If any goods or other things shall be found concealed in any way or packed in any package or parcel to deceive the officers, such package or parcel, and all the contents thereof, shall be forfeited; and if any goods be taken or delivered out of any ship or out of any warehouse, not having been duly entered, the same shall be forfeited : Provided always, that no entry shall be required in respect of the baggage of passengers, which may be examined, landed, and delivered under such regulations as the Commissioners of Customs may direct, but if any prohibited or uncustomed goods shall be found concealed therein, either before or after landing, the same shall be forfeited, together with everything packed therewith.

67 Penalty on fraudulent import entries and concealments.

If any person shall import, or cause to be imported, goods of one denomination concealed in packages of goods of any other denomination, or any package containing goods not corresponding with the entry thereof, or shall directly or indirectly import or cause to be imported or entered any package of goods as of one denomination which

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shall afterwards be discovered, either before or after delivery thereof, to contain other goods or goods subject to a higher rate or other amount of duty than those of the denomination by which such package or the goods in such package were entered, such package, and the goods therein, shall be forfeited, and such person shall forfeit for every such offence a penalty of one hundred pounds, or treble the value of the goods contained in such package, at the election of the Commissioners of Customs.

68 Surplus stores not excessive may be entered for private use or warehouse.

The proper officer may permit surplus stores, not being merchandise, nor by him deemed excessive, to be entered for private use under and subject to the same duties, rules, and regulations as the like sort of goods would be subject to on importation as merchandise, or permit any surplus stores to be entered and warehoused for future use as ship's stores, although the same could not be legally imported by way of merchandise.

69 Agent to produce authority, if required.

Whenever any person shall make application to any officer of the Customs to transact any business on behalf of any other person, such officer may require of the person so applying to produce a written authority from the person on whose behalf such application shall be made, and in default of the production of such authority refuse to transact such business.

70 Officers may take samples.

The officers of Customs may on the entry of any goods, or at any time afterwards, take samples of such goods for examination, or for ascertaining the duties payable on such goods, or for such other purpose as the Commissioners of Customs may deem necessary, and such samples shall be disposed of and accounted for in such manner as the Commissioners of Customs may direct.

71 No entry, &c. valid unless in accordance with Acts.

No entry or warrant for the landing of any goods shall be deemed valid unless made in accordance with the provisions of the Customs Acts.

72 Importer or agent failing to comply with regulations, to forfeit 20l.

Every importer, agent or other person entering any goods who shall fail to comply with the foregoing regulations, so far as they are respectively applicable to the goods entered by him, shall forfeit a sum not exceeding twenty pounds, and such goods shall be liable to forfeiture.