



Customs Consolidation Act 1876

1876 CHAPTER 36

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

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.

Any goods warehoused at any port in the United Kingdom may be removed by sea or by inland carriage to any other port in which the like kind of goods may be warehoused to be re-warehoused at such other port, and again as often as may be required at any other such port to be there re-warehoused, or, with the permission of the proper officers of Customs, from any warehouse in any port to any other warehouse in the same port, under such regulations and with such security as the Commissioners of Customs may direct, on the delivery to the proper officer by the person requiring such removal of a request note, stating the particulars of the goods required to be removed, the name of the port, or of the warehouse if in the same port, to which the same are intended to be removed, and with such other information and in such manner and form as the Commissioners of Customs or the proper officer may direct or require.

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.

On the delivery of any goods for removal, an account, containing the particulars thereof, shall be transmitted by the proper officer of the port of removal to the proper officer of the port or place of destination, and the person requiring the removal thereof shall enter into bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the port or place of destination within such time as the Commissioners of Customs may direct, such bond to be taken by the collector or other proper officer, either of the port or place of removal or the port or place of destination,

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as shall best suit the residence or convenience of the parties interested in such removal; and if such bond shall have been given at the intended port or place of destination, a certificate thereof, under the hand of the collector or other proper officer of such port, shall, at the time of the entering of such goods, be produced to the collector or other proper officer of the port of removal, and such bond shall not be discharged unless such goods shall have been produced to the proper officer and duly re-warehoused at the port of destination, or unless the full duties of Customs shall have been paid thereon within forty-eight hours after the arrival thereof, but in no case later than the time allowed for such removal, or shall have been otherwise accounted for to the satisfaction of the Commissioners of Customs, nor until the full duties due upon any deficiency of such goods not so accounted for shall have been paid: but any remover may enter into general bond, with such sureties, in such amount, and under such conditions as the Commissioners of Customs may approve, for the removal from time to time of any goods from one warehouse to another, and for the due arrival and re-warehousing of the same at the place of destination, within such time or times as the said Commissioners may direct.

90 Goods on arrival at the port of destination, to be subject to same regulations as goods on first importation.

Upon the arrival of such goods at the port or place of destination, the same shall be entered and warehoused in the same manner, and under and subject to the same laws, rules, and regulations, so far as the same are or can be made applicable, as are required on the entry and warehousing of goods on the first importation thereof.

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.

If upon the arrival of goods so removed as aforesaid at the port of destination the parties shall be desirous forthwith to export the same, or to pay duty thereon for home use, without actually lodging the same in the warehouse for which they have been entered and examined to be re-warehoused, the officers of Customs at such port may permit the same to be entered and delivered for home use upon payment of the duties due thereon, or, after all the formalities of entering and examining such goods for re-warehousing have been duly performed, to be entered and shipped for exportation, as if such goods had been actually lodged in such warehouse; and all goods so exported, or for which the duties have been so paid, shall be deemed to have been duly cleared from the warehouse.

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.

All warehoused goods shall be cleared either for home use or exportation at the expiration of five years from the day on which the same were so warehoused, or within such further period and in such cases as the Commissioners of the Treasury shall direct, unless the owner or proprietor of such goods shall be desirous of re-warehousing the same, in which case the same shall be examined by the proper officers, and the duties due upon any deficiency or difference between the quantity ascertained on landing and the quantity found to exist on such examination, together with the necessary expense attendant thereon, shall, subject to such allowances as are by law permitted in respect thereof, be paid down, and the quantity so found shall be re-warehoused

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in the name of the then owner or proprietor thereof in the same manner as on first importation; provided that if the owner or proprietors shall, with the concurrence of the warehouse keeper, desire to warehouse the same according to the account taken at the landing thereof, without re-examination, such re-examination may be dispensed with, the officers being satisfied that the same are still in the warehouse and that there is no reason to suspect that there is any undue deficiency; but the warehouse keeper shall be liable to make good the duty on any deficiency not allowed by law which may be discovered in the goods at the time of delivery thereof.

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.

If any warehoused goods shall not be duly cleared, exported, or re-warehoused, and the duties ascertained to be due on the deficiencies as aforesaid shall not be paid down at the expiration of five years from the previous entry and warehousing thereof, or within such further period as shall be directed as aforesaid, the same shall, after one month's notice to the warehouse keeper, with all convenient speed be sold by public auction, either for home use, if worth the duty due thereon, or for exportation, with or without the consent of the warehouse keeper, and the proceeds thereof shall be applied to the payment of the duties, warehouse rent, and charges, and the surplus, if any, shall be paid to the owner or proprietor of such goods, if known, but if such owner or proprietor cannot be found, such surplus shall be carried to the Crown's account, to abide the claim of such owner or proprietor on his appearing and making good his claim thereto; and if such goods on being so offered for sale shall not be sold, then the same, after such one month's notice as aforesaid, may be destroyed, with or without the concurrence of the owner thereof or the proprietor of the warehouse in which the same were so warehoused, if the Commissioners of Customs shall see fit; and the duties due upon any deficiency in any warehoused goods not allowed by law shall be forthwith paid by the proprietor of the warehouse.

94 Tobacco abandoned as not worth the duty to be destroyed.

Tobacco abandoned by the importer or proprietor as not worth the duty shall be destroyed within such time and in such manner as the Commissioners of Customs may direct, at the cost and charges of such importer or proprietor.

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.

With the sanction of the Commissioners of Customs, and after such notice given by the respective importers or proprietors, and at such times and under such regulations and restrictions as the Commissioners of Customs shall from time to time require and direct, it shall be lawful in the warehouse to sort, separate, pack, and repack any goods, and to make such alterations therein as may be necessary for the preservation, sale, shipment, or disposal thereof, provided that such goods be repacked in the packages in which they were imported, or in such other packages as the Commissioners shall permit (not being less in any case, if the goods be to be exported or to be removed to another warehouse, than is required by law on the importation of such goods) ; and also to draw off British spirits into bottles for home consumption, or wine or

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spirits into reputed quart or pint bottles, or bottles or flasks of such smaller size as the Commissioners of Customs may see fit, for exportation only ; and to draw off and mix with any wine spirits, not being British flavoured or compounded spirits, and not exceeding the proportion of ten gallons of spirits to one hundred gallons of wine, provided that if the wine so mixed be thereby raised to a greater degree of strength than forty per cent. of such proof spirit, such wine shall not be admitted for home consumption ; but wine in bond may be fortified to a greater degree of strength for exportation only, if it appear to the said Commissioners to be necessary for its preservation; and also to fill up any casks of wine or spirits from any other casks of the same respectively secured in the same warehouse; and also to rack off any wine from the lees, and mix any wines of the same sort, erasing from the cask all import brands, unless the whole of the wine so mixed be of the same brand; and also to take such samples of goods as may be allowed by the Commissioners of Customs, with or without entry, and with or without payment of duty, except as the same may eventually become payable as on a deficiency of the original quantity; and after such goods have been so separated and repacked in proper or approved packages, the Commissioners of Customs may, at the request of the importer or proprietor of such goods, cause or permit any refuse, damage, or surplus goods occasioned by such separation or repacking, or, at the like request, any goods which may not be worth the duty, to be destroyed, and may remit the duty payable thereon.

96 Goods in warehouses may be taken out under certain regulations and with security for duties.

The Commissioners of Customs may permit any goods to be taken out of the warehouse without payment of duty for such purpose and for such period as to them may appear expedient, and in such quantities, and under such regulations and restrictions, and with such security by bond for the due return thereof or the payment of the duties due thereon, as they may direct or require.