



# Customs Consolidation Act 1876

## 1876 CHAPTER 36

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

*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.**

The unshipping, carrying and landing of all goods, and bringing them to the proper place for examination and weighing, putting them into the scales, opening, unpacking, repacking, bulking, sorting, lotting, marking, and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until duly delivered, shall be performed by or 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.**

Upon the entry and landing of any goods, to be warehoused, or within such period as the Commissioners of Customs shall direct with respect to the same or any of them, the proper officer of Customs shall take a particular account of such goods at the quay or wharf at which they shall be so landed, or in the warehouse of the port of arrival, if they be goods of which the account is permitted to be taken in the warehouse, or in the warehouse of any other port to which they may be consigned and allowed to be removed by the authority of the Lords Commissioners of the Treasury or the Commissioners of Customs, and shall cause to be marked on each package of which such account shall be taken the contents thereof, and shall enter in a book prepared for that purpose, containing the name of the import ship and of the person in whose name they are entered, the marks, numbers, and contents of each such package, the description of the goods, and the warehouse or place in the warehouse in which the same shall be deposited, and when the same shall have been so deposited with the authority of such officer he shall certify that the entry and warehousing of such goods is complete, and such goods shall from that time be considered goods duly warehoused;

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and if any such goods shall be delivered, withheld, or removed from the proper place of examination before the same shall have been examined and certified by such officer, such goods shall be deemed to be goods not duly entered or warehoused, and shall be forfeited.

**78 Goods to be entered and duties ascertained and paid according to landing account.**

The account of the goods so taken as aforesaid shall be the account upon which the duties payable upon such goods shall be ascertained when the same shall ultimately come to be delivered upon due entry for that purpose, and the same shall be entered and the full duties due thereon be paid according to the quantity taken in such account, without any abatement for any deficiency except as herein-after provided.

**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.**

All goods warehoused shall be deposited in the packages in which the same shall have been imported, except such goods as are permitted to be skipped on the quay, or bulked, sorted, lotted, packed, or repacked in the warehouse after the landing thereof, in which case they shall be deposited in the packages in which the same shall be when the account thereof is taken by the proper officer; and if such goods are not so deposited, or if any alteration shall afterwards be made in the goods or packages so deposited, or in the packing thereof in the warehouse, or in the marks and numbers of such packages, or if the same shall be removed from the room in the warehouse in which the same are deposited, without the presence and sanction of the proper officers, except for delivery under the proper warrant, order, or authority for that purpose such goods and packages shall be forfeited.

**80 Commissioners to direct what goods may be bulked, sorted, packed, &c.**

The Commissioners of Customs may direct what goods may be skipped on the quay, or be bulked, sorted, lotted, packed, or repacked, and determine in respect of what goods the account may be taken in any warehouse approved by them for that purpose, and within what time after the landing thereof, and on such conditions as they may deem necessary.

**81 Warehouse-keeper neglecting to stow goods properly, to forfeit 5l.**

If the occupier of any warehouse shall neglect to stow the goods warehoused therein so that easy access may be had to every package and parcel thereof, he shall for every such neglect forfeit the sum of five pounds.

**82 Warehouse-keeper neglecting to produce goods deposited when required, to forfeit 5l.**

If the occupier of any warehouse shall not produce to any officer of Customs on his request any goods deposited in such warehouse which shall not have been duly cleared and delivered therefrom, such occupier shall for every such neglect forfeit the sum of five pounds in respect of every package or parcel not so produced, besides the duties due thereon.

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**83 Goods not duly warehoused, or fraudulently concealed or removed, forfeited.**

If any goods entered to be warehoused shall not be duly warehoused in pursuance of such entry, or being duly warehoused shall be in any way concealed in or removed from the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal mixing, removal, or concealment, they shall be forfeited.

**84 Persons clandestinely opening warehouse, &c, to forfeit 100l.**

If any person shall clandestinely open any warehouse, or, except in the presence of the proper officer of Customs acting in the execution of his duty, gain access to the goods therein, he shall for every such offence forfeit the sum of one hundred pounds.

**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.**

If any goods shall be taken out of any warehouse without due entry, the occupier of such warehouse shall forthwith pay the duties due upon such goods; and every person taking out any goods from any warehouse without payment of duty, or who shall aid, assist, or be concerned therein, and every person who shall destroy or embezzle any goods duly warehoused, shall be deemed guilty of a misdemeanor, and shall, upon conviction, suffer the punishment by law inflicted in cases of misdemeanor; but if such person shall be an officer of Customs or Excise not acting in the due execution of his duty and shall be prosecuted to conviction by the importer, consignee, or proprietor of such goods, no duty shall be payable for or in respect of such - goods, and the damage occasioned by such destruction or embezzlement shall, with the sanction of the Commissioners of the Treasury, be repaid or made good to such importer, consignee, or proprietor by the Commissioners of Customs.

**86 If goods be damaged by fire, &c, the importer not entitled to compensation.**

No compensation shall be made by the Commissioners of Customs to any importer, proprietor, or consignee of any goods by reason of any damage occasioned thereto in the warehouse by fire or other inevitable accident.

**87 Commissioners of Customs may remit duties on warehoused goods lost or destroyed.**

If any goods warehoused or entered to be warehoused, or entered to be delivered from the warehouse, shall be lost or destroyed by unavoidable accident, either on ship board or in removing landing, or receiving into the warehouse, or in the warehouse, the Commissioners of Customs may remit or return the duties due or paid thereon.