



Customs Consolidation Act 1876

1876 CHAPTER 36

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

39 Importation and prohibition.

It shall be lawful to import into the United Kingdom any goods which are not by this or any law in force at the time of importation thereof prohibited to be so imported, and to warehouse Under the laws in force for the warehousing of goods, except as hereinafter provided, in warehouses duly approved for the warehousing of goods, without payment of duty on the first entry thereof, any goods subject to duties of Customs the importation and warehousing whereof is not prohibited by any law in force at the time of such importation : Provided always, that the duties on such goods as the Commissioners of the Treasury may from time to time enumerate shall be paid on the first importation thereof, and such goods shall not be warehoused either for home consumption or exportation.

40 Time of importation of goods and time of arrival of ships defined.

If upon the first levying or repealing of any duty, or the first permitting or prohibiting any importation, or at any other time, or for any of the purposes of the Customs Acts, it shall become necessary to determine the precise time at which an importation of any goods shall be deemed to have had effect, such time shall be deemed to be the time at which the ship importing such goods actually came within the limits of the port at which such ship shall in due course be reported and such goods be discharged; and if any question shall arise upon the arrival of any ship in respect of any charge or allowance for such ship, exclusive of cargo, the time of such arrival shall be deemed to be the time at which the report of such ship shall have been or ought to have been made.

41 Importation direct.

No goods shall be deemed to be imported from any particular place unless they be imported direct from such place, and shall have been there laden on board the importing ship, either as the first shipment of such goods, or after the same shall have been actually landed at such place.

42 Prohibitions and restrictions. Table of prohibitions and restrictions.

The goods enumerated and described in the following table of prohibitions and restrictions inwards are hereby prohibited to be imported or brought into the United Kingdom, save as thereby excepted, and if any goods so enumerated and described shall be imported or brought into the United Kingdom contrary to the prohibitions or restrictions contained therein, such goods shall be forfeited, and may be destroyed or otherwise disposed of as the Commissioners of Customs may direct.

A TABLE OF PROHIBITIONS AND RESTRICTIONS INWARDS.Goods prohibited to be imported.

Books wherein the copyright shall be first subsisting, first composed, or written or printed, in the United Kingdom, and, printed or reprinted in any other country, as to which the proprietor of such copyright or his agent shall have given to the Commissioners of Customs a notice in writing, duly declared, that such copyright subsists, such notice also stating when such copyright will expire.

Coin, viz., false money or counterfeit sterling.

Coin, silver, of the realm, or any money purporting to be such, not being of the established standard in weight or fineness.

Extracts, essences, or other concentrations of malt (except sugar, or extract of malt for medicinal purposes only, and fermented liquors specified in the Customs Tariff made from malt), coffee, chicory, tea, or tobacco, or any admixture of the same, except in transit, or to be warehoused for exportation only.

Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings, or any other indecent or obscene articles.

Snuff work.

Tobacco stalks, whether manufactured or not.

Tobacco stalk flour.

Articles of foreign manufacture, and any packages of such articles bearing any names, brand, or mark being or purporting to be the name, brand, or mark of manufacturers resident in the United Kingdom, or any name, brand, or mark

which states or implies that such articles were manufactured at any place in the United Kingdom.

Any name, brand, or mark which states or implies that any such articles were manufactured at a town or place having the same name as a place in the United Kingdom, shall, unless accompanied by the name of the country in which such place is situate, be deemed for the purposes of this section to state or imply that such articles were manufactured, at a place in the United Kingdom.

Clocks and watches, or any other article of metal impressed with any mark or stamp representing or in imitation of any legal British assay, mark, or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom.

Infected cattle, sheep, or other animals, or the carcasses thereof, and hides, skins, horns, hoofs, or any other part of cattle or other animals, which the Privy Council may, by order, prohibit in order to prevent the dissemination of any contagious distemper.

Spirits (not being cordials, or perfumed or medicinal spirits) unless in ships of forty tons burden at least, and in casks or other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of twenty gallons at the least, and duly reported, or unless in glass or stone bottles, properly packed in cases, and forming part of the cargo of the importing ship and duly reported.

Tobaccos, cigars, cigarillos or cigarettes, and snuff, unless into ports approved by the Commissioners of Customs for the importation and warehousing thereof, nor unless in ships of not less than one hundred and twenty tons burden, nor unless in whole and complete packages each containing not less than eighty pounds net weight of tobacco or cigars or snuff, or eighty pounds net weight of cigarillos or cigarettes including the papers forming the covering of each cigarillo or cigarette.

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

Tobacco, sweetened (whether manufactured or unmanufactured), except as otherwise specially provided for by this or any other Act relating to the Customs.

Wine, except into such ports as may be approved for the importation thereof by the Commissioners of Customs.

43 Arms, &c. may be prohibited.

The importation of arms, ammunition, gunpowder, or any other goods may be prohibited by proclamation or Order in Council

44 Lists of prohibited books to be exposed at Custom Houses.

The Commissioners of Customs shall cause to be made, and to be publicly exposed at the Custom Houses in the several ports in the United Kingdom, lists of all books wherein the copyright shall be subsisting, and as to which the proprietor of such copyright, or his agent, shall have given notice in writing to the said Commissioners that such copyright exists, stating in such notice when such copyright expires, accompanied by a declaration made and subscribed before a collector of Customs or a justice of the peace, that the contents of such notice are true.

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.

If any person shall have cause to complain of the insertion of any book in such lists, it shall be lawful for any judge at chambers, on the application of the person so complaining, to issue a summons, calling upon the person upon whose notice such book shall have been so inserted to appear before any such judge, at a time to be appointed in such summons, to show cause why such book shall not be expunged from such lists, and any such judge shall at the time so appointed proceed to hear and determine upon the matter of such summons, and make his order thereon in writing; and upon service of such order, or a certified copy thereof, upon the Commissioners of Customs or their secretary for the time being, the said Commissioners shall expunge such book from the list, or retain the same therein, according to the tenor of such order; and in case such book shall be expunged from such lists, the importation thereof shall not be deemed to be prohibited. If at the time appointed in any such summons the person so summoned shall not appear before such judge, then upon proof by affidavit that such summons, or a true copy thereof, has been personally served upon the person so summoned, or sent to him by post to or left at his last known place of abode or business, any such judge may proceed *ex parte* to hear and determine the matter; but if either party be dissatisfied with such order, he may apply to a superior court to review such decision and to make such further order thereon as the court may see fit: Provided always, that nothing herein contained shall affect any proceeding at law or in equity which any party aggrieved by reason of the insertion of any book pursuant to any such notice, or the removal of any book from such list pursuant to any such order, or by reason of any false declaration under this Act, might or would otherwise have against any party giving such notice, or obtaining such order, or making such false declaration.

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.

If any ship arriving at any port or place in the United Kingdom or the Channel Islands shall not come as quickly up to the proper place of mooring or unloading as the nature of the port or place will admit, without touching at any other place, and in proceeding to such proper place shall not bring to at the stations appointed by the Commissioners of Customs for the boarding of ships, or if after arrival at such place such ship shall remove therefrom, except directly to some other proper place of mooring or unloading, and with the knowledge of the proper officer of the Customs, or if the master of any ship on board of which any officer is stationed neglect or refuse to provide every such officer sufficient room and accommodation under the deck for his bed or hammock, the master of such ship shall forfeit the sum of twenty pounds.

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.

The proper officers of the Customs may board any ship arriving at any port in the United Kingdom or the Channel Islands, and stay on board until all the goods laden therein shall be duly delivered therefrom, or until her departure, and shall have free access to every part thereof, with power to fasten down hatchways or entrances to the hold, and to mark any goods before landing, and to lock up, seal, mark, or otherwise secure any goods on board such ship; and if any place or any box or chest be locked, and the keys be withheld, any examining or superior officer may open any such place, box, or chest in the best manner in his power; and if any goods be found concealed on board any such ship they shall be forfeited; and if the officers shall place any lock, mark, or seal upon any goods on board, or on any place or package in which the same may be, and such lock, mark, or seal be wilfully opened, altered, or broken before due delivery of such goods, or if any of such goods be secretly conveyed away, or if the hatchways or entrances to the hold, after having been fastened down by the officer, be opened, the master of such ship shall forfeit the sum of one hundred pounds; and if the proper officer of the Customs shall place any lock, mark, or seal upon any stores or upon any place or package in which the same may be on board any ship or vessel arriving in the United Kingdom, and such lock, mark, or seal be wilfully opened, altered, or broken, or if any such stores be secretly conveyed away, either while the ship remains in the port at which she shall have so arrived, or at any other port in the United Kingdom to which she may then be about to proceed, the master of such ship shall forfeit the sum of twenty pounds.

48 Time and place of landing goods inwards. Goods unshipped contrary to regulations forfeited. Goods not forthwith removed and landed forfeited.

No goods, except diamonds, bullion, lobsters, and fresh fish of British taking and imported in British ships, which may be landed without report or entry, shall be unshipped from any ship arriving from parts beyond the seas, or be landed or put on shore, on Sundays or holidays, except by special permission of the Commissioners of Customs, nor shall they be so unshipped, landed, or put on shore on any other days, except between the hours of eight o'clock in the morning and four o'clock in the afternoon from the first day of March until the first day of November, and between the hours of nine o'clock in the morning and four o'clock in the afternoon from the first day of November until the first day of March, or during such other

hours as may be appointed by the Commissioners of Customs; nor shall any goods be unshipped or landed unless in the presence or with the authority of the proper officer of the Customs; nor shall any goods entered to be warehoused or liable to any duties of Customs or Inland Revenue be so landed except at some legal quay, wharf, or other place duly appointed for the landing or unshipping of goods, nor shall any such goods, after having been unshipped or put into any boat or craft to be landed, be transhipped or removed into any other boat or craft previously to their being landed, without the permission of the proper officer of the Customs; and if any such goods shall be unshipped, landed, transhipped, or removed contrary hereto, the same shall be forfeited; and if any goods shall be unshipped or removed from any importing ship for the purpose of being landed after due entry thereof, such goods shall be forthwith removed to and landed at the wharf, quay, or other place at which the same are intended to be landed; and if such goods are not so removed and landed the same shall be forfeited, together with the barge, lighter, boat, or other vessel employed in removing the same.

49 Account of bullion or coin to be delivered to the officers of Customs.

If the importer, owner, or consignee of any bullion or coin, not being small parcels forming part of the baggage of passengers imported into Great Britain or Ireland, shall not, within ten days after the landing thereof, deliver to the collector or other proper officer of Customs a full and true account thereof, including its weight and value, he shall forfeit a sum of twenty pounds.

As to report of cargo

50 Master to report within 24 hours after arrival according to Form No.1 in Schedule B.

The master of every ship, whether laden or in ballast shall, within twenty-four hours after arrival from parts beyond the seas at any port in the United Kingdom, make due report of such ship to the collector or other proper officer in the form No. 1 in Schedule B. to this Act, and containing the several particulars indicated in or required thereby, or in such other form and manner as the Commissioners of Customs may direct; and such report, except where otherwise specially allowed or provided for by their order or at ports where goods may be landed into transit sheds, shall be made before bulk be broken.

51 On failure, master to forfeit 100l. Goods not reported may be detained.

If such master shall fail to make due report, or if the particulars or any of them contained in such report be false, he shall forfeit the sum of one hundred pounds; and all goods not duly reported may be detained by any officer of Customs until so reported or the omission explained to the satisfaction of the Commissioners of Customs, and may in the meantime be removed to the Queen's warehouse.

52 Commissioned ships, British or foreign, having goods on board, to deliver an account or forfeit 100l. Such ships liable to search.

The captain or other officer having the charge of any ship (having commission from Her Majesty or from any foreign state), having on board any goods laden in parts beyond the seas, shall, on arrival at any port in the United Kingdom, and before any

part of such goods be taken out of such ship, or when called upon so to do by any officer of the Customs, deliver an account in writing under his hand to the best of his knowledge of the quality and quantity of every package or parcel of such goods, and of the marks and numbers thereon, and of the names of the respective shippers and consignees of the same, and shall make and subscribe a declaration at the foot of such account declaring to the truth thereof, and shall also truly answer to the collector or other proper officer such questions concerning such goods as shall be required of him, and on failure thereof such captain or other officer shall forfeit the sum of one hundred pounds ; and all such ships shall be liable to such searches as merchant ships are liable to, and the officers of the Customs may freely enter and go on board all such ships, and bring from thence on shore into the Queen's warehouse any goods found on board any such ship as aforesaid, subject nevertheless to such regulations in respect to ships of war belonging to Her Majesty as shall from time to time be directed in that respect by the Commissioners of Her Majesty's Treasury.

53 Master to answer questions. Bulk not to be broken or stowage altered. Penalty, 100l.

The master of every ship arriving from parts beyond the seas shall at the time of making report answer all such questions relating to the ship, cargo, crew, and voyage as shall be put to him by the collector or other proper officer; and if he refuses to answer or does not answer truly, or if after the arrival within four leagues of the coast of the United Kingdom bulk shall be broken, or any alteration made in the stowage of the cargo of such ship so as to facilitate the unloading of any part of such cargo before report of such ship and cargo, or if any part be staved, destroyed, or thrown overboard, or any package be opened, unless cause be shown to the satisfaction of the Commissioners of Customs, in every such case the master shall forfeit the sum of one hundred pounds.

54 Packages reported "Contents unknown" may be opened and examined. Prohibited goods forfeited.

If the contents of any package intended for exportation in the same ship shall be reported by the master as being unknown to him, the officers' of the Customs may open and examine such package on board such ship, or bring the same to the Queen's warehouse for that purpose; and if there be found therein any goods which are prohibited to be imported such goods shall be forfeited, unless the Commissioners of Customs shall permit them to be exported.

As to the entry of dutiable goods for home use

55 Particulars of entry according to Form No. 2 in Schedule B.

The importer of any goods liable to duties of Customs and intended to be delivered for home use on the landing thereof from the importing ship, or his agent, shall before unshipment thereof make perfect entry of such goods by delivering to the collector or other proper officer an entry thereof in the form No. 2 in Schedule B. to this Act, and containing the several particulars indicated in or required thereby, or in such other form and manner as the Commissioners of Customs may direct.

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

56 Payment of duties. Warrant for delivery.

The importer of any goods or his agent shall immediately upon the entry thereof by him for home use pay down any duties which may be payable thereon to the collector or other proper officer appointed to receive the same; and the entry, when signed by such collector or officer, shall be the warrant for the landing and delivery of such goods, and shall be transmitted to the proper officer of Customs for that purpose.

*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.

The importer of any goods intended to be warehoused without payment of duty on the first entry thereof, or his agent, shall deliver to the collector or other officer authorised to receive the same a bill of entry in the form No. 3 in Schedule B. to this Act, and containing the several particulars indicated in or required thereby, or in such other form and manner as the Commissioners of Customs may direct; and such bill of entry, when signed by such collector or officer, shall be transmitted to the proper officer of Customs, and be the warrant for the due warehousing of such goods; and upon the entry of any warehoused goods for home consumption form No. 2 may be used, with the addition of the date of warehousing.

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.

The importer of any goods, or his agent, if unable for want of full information to make a perfect entry of such goods, on making and subscribing a declaration to that effect before the collector or other proper officer, may make an entry by bill of sight for the packages or parcels of such goods in the form No. 4 in Schedule B. to this Act, and containing the several particulars indicated in or required thereby, or in such other form and manner as the Commissioners of Customs may direct.

59 Warrant for landing. Before delivery, importer to make perfect entry.

Such entry being delivered to the collector or other proper officer, and signed by him, shall be the warrant for provisionally landing such goods to be examined by such importer in presence of the proper officers; and the importer shall, within three days or such further time as the Commissioners of Customs shall see fit after the landing thereof and before the same shall be delivered, make full and perfect entry thereof by endorsing upon such bill of sight such particulars of such goods as are herein required on making perfect entry of goods, whether for payment of duty, or for warehousing, or for delivery free of duty, as the case may be, and to such endorsement he shall affix the date thereof, together with his signature and place of abode; and such endorsement, when countersigned by the collector or other proper officer, shall be taken as the perfect entry for such goods.

60 Goods entered by bill of sight not to be delivered unless duty is paid or deposited.

Where an entry for the landing and examination of goods for delivery on payment of duty shall be made by bill of sight such goods should not be delivered until perfect entry thereof shall have been made and the duties due thereon paid, unless the importer or his agent shall have deposited with the proper officer of the Customs a sum of money sufficient in amount to cover the duties payable thereon; and if the sum deposited on a bill of sight shall not be equal in amount to the duties payable upon all the goods contained in any single package landed or examined thereby, no part shall be delivered until a perfect entry is made and the duties paid or deposited for the whole of the goods contained in such package.

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.

If full and perfect entry of any goods landed by bill of sight as aforesaid be not made within three days after the landing thereof, or within such further time as the Commissioners of Customs may see fit, such goods shall be taken to the Queen's warehouse by the officers of the Customs; and if the importer shall not within one month after such landing make perfect entry of such goods, and pay the duties thereon or on such parts thereof as can be entered for home use, together with the charges of removal and of warehouse rent, such goods shall be sold for the payment of such duties and charges (or for exportation if they be such as cannot be entered for home use or shall not be worth the duties), and the overplus, if any, after payment of such duties and charges, or the charges if sold for exportation, shall be paid to the importer or proprietor thereof: Provided always, that if any entry at any time made as and for a full and perfect entry for goods provisionally landed by bill of sight or deposited in the Queen's warehouse as aforesaid shall not be made in manner herein required for the full landing of the goods, the same shall be deemed to be goods landed without entry.

62 Goods entered for warehouse may upon further entry be delivered for home use or exportation.

If after any goods shall have been duly entered and landed to be warehoused, though not actually deposited in the warehouse, the importer shall further duly enter the same or any part thereof for home use or exportation, the same may be delivered and taken for home use or exportation, as the case may be.

As to the entry of British goods brought back

63 British goods returned to be deemed foreign.

All British goods brought back into the United Kingdom, being of such a kind or description as, if foreign, would be liable to any duty of Customs on importation, shall be deemed to be foreign and liable to the same duties, rules, regulations, and restrictions as foreign goods of the like kind or description, unless the same shall be brought back within five years from the time of the exportation thereof, and it shall be proved to the satisfaction of the Commissioners of Customs that they are British goods returned, in which case the same may be entered by bill of store, containing such particulars and in such manner and form as the said Commissioners may direct,

and be delivered free of duty: Provided always, that all goods brought into the United Kingdom for which any drawback of Excise or Customs might have been received on exportation shall be deemed and treated as foreign, unless admitted to entry by special permission of the Commissioners of Customs, and on repayment of such drawback; and all foreign goods on re-importation into the United Kingdom, whether they shall have paid duty on their first importation or not, shall be liable to the same duties, rules, regulations, and restrictions as if then imported for the first time; provided also, that if any British goods brought into the United Kingdom bear the name, brand, or mark of any British manufacturer, the same shall, either by bill of store or by and with the consent in writing of the proprietor of such name, brand, or mark, or his legal representative, or on proof to the satisfaction of the Commissioners of Customs, by declaration of the importer that such goods are of British manufacture, be admitted to entry as British.

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.

The importer of any goods not subject to duties of Customs, or his agent, shall deliver to the collector or other proper officer an entry of such goods in the form No. 5 in Schedule B. to this Act, and containing the several particulars indicated in or required thereby, or in such other form and manner as the Commissioners of Customs may direct; and such entry, when signed by the collector or other proper officer, shall be transmitted to the examining officer, and be his warrant for the delivery of the goods mentioned therein, and if such entry shall be incorrect in any particular, the importer or his agent shall within fourteen days after the landing of the goods deliver to the proper officer of Customs a full and accurate account thereof.

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 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.

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

*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.

If the importer of any goods shall not, within fourteen days (exclusive of Sundays and holidays) after the arrival of the ship importing the same, make perfect entry or entry by bill of sight of such goods, or if, having made such entry, he shall not land such goods within such fourteen days or within such further period as the Commissioners of Customs shall direct, the officers of the Customs may convey such goods to the Queen's warehouse ; and whenever the cargo of any ship shall have been discharged within such fourteen days with the exception of only a small quantity of goods, the officers of the Customs may forthwith deposit such remaining goods in the Queen's warehouse; and also at any time after the arrival of such ship may deposit any small packages or parcels of goods therefrom in the Queen's warehouse, there to remain for due entry during the remainder of such fourteen days, except as hereinafter mentioned; and if any goods so deposited in the Queen's warehouse being of a perishable nature shall not be cleared forthwith, or not being of a perishable nature shall not be cleared within three months after such, deposit, or within such further period as the Commissioners may direct, and all charges of removal, freight, and warehouse rent be not paid, such goods may be sold, and the produce thereof paid in discharge of duties, freight, and charges, and the overplus, if any, to the proprietor of the goods on his application for the same; and in case such goods cannot be sold for a sufficient sum to pay the duties and charges, if ordered for sale for home consumption, or the charges if for exportation, the same may, by direction of the Commissioners of Customs, be destroyed; and any officer of Customs having the custody of any goods which shall have come to his hands under the Customs Acts, may refuse delivery thereof from the Queen's warehouse or other place of deposit until proof be given to his satisfaction that the freight due upon such goods has been paid: Provided that if the importing ship and goods be liable to the performance of quarantine the time for entry and landing of such goods shall be computed from the time at which such ship and goods shall have been released from quarantine.

74 Combustibles not to be deposited in Queen's warehouse.

No goods of a combustible or inflammable nature shall be brought into or deposited in the Queen's warehouse unless with the sanction of the Commissioners of Customs; and if any such goods shall be landed by the officers of Customs under the provisions of the Customs Acts, the same may be deposited in any other available place that such officers may deem fit, and whilst so deposited the same shall be deemed to be in the Queen's warehouse, and be liable to be dealt with, at the expiration of fourteen days, in the same manner as goods of a perishable nature actually deposited in the Queen's warehouse, unless duly cleared or warehoused in some approved warehouse in the meantime; and such goods shall be chargeable with such expenses for securing, watching, and guarding the same until sold, cleared, or warehoused as aforesaid, as the Commissioners shall see fit, and neither the said Commissioners nor their officers shall be liable to make good any damage which such- goods may sustain by reason or during the time of their being so deposited and dealt with as aforesaid.

75 If goods remain on board importing ship beyond fourteen days such ship may be detained for expenses.

Whenever any goods shall remain on board any importing ship beyond the period of fourteen days after the arrival of such ship, or beyond such further period as the Commissioners of Customs may allow, such ship shall be detained by the proper officer of Customs until all expenses of watching or guarding such goods beyond such fourteen days, or such further time, if any, allowed as aforesaid, not exceeding five shillings per diem, and of removing the goods, or any of them, to the Queen's warehouse, in case the officers shall so remove them, be paid, and the like charge per diem shall be made in respect of any derelict or other ship coming, driven, or brought into the United Kingdom under legal process, by stress of weather, or for safety, when it is necessary to station any officer of Customs in charge, either on board thereof or otherwise, for the protection of the revenue, so long as the officer shall so remain.

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; 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.

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.

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,

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 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 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.

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

97 Entry for exportation or home use.

No warehoused goods shall be taken or delivered from the warehouse, except upon due entry and under the care of the proper officers, for exportation, or upon due entry and payment of the full duties payable thereon for home use, except goods duly delivered to be shipped as stores, in such quantities as the collector or other proper officer shall allow, and subject to such directions and regulations as the Commissioners of Customs may see fit.

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

Upon the entry of any goods to be cleared from the warehouse for home use, the person entering such goods shall deliver a bill of entry, and duplicates thereof, in like manner and form, containing the same particulars as are herein-before required on the entry of goods to be delivered for home use on the landing thereof, as far as the same may be applicable, and shall at the same time pay down to the proper officer of the Customs the full duties payable thereon, not being less in amount than according to the account of the quantity taken by the proper officer on the first entry and landing thereof, except as to the following goods, viz., tobacco, wine, spirits, figs, currants, and raisins, the duties whereon, when cleared from the warehouse for home use, shall be chargeable upon the quantity of such goods, ascertained by weight, measure, or strength at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of the deficiency or difference between the weight, measure, or strength ascertained on landing and first examination of any such last-mentioned goods and that ascertained at the time of actual delivery has been caused by illegal or improper means, in which case the proper officer of Customs shall make such allowance only for loss as he may consider fairly to have arisen from natural evaporation or other legitimate cause.

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

No duty shall be charged in respect of any deficiency in goods entered and cleared from the warehouse for exportation unless the officers of Custom's have reasonable ground to suppose that such deficiency, or any part thereof, has arisen from illegal abstraction.