



Customs Consolidation Act 1876

1876 CHAPTER 36

AS TO THE EXPORTATION, ENTRY, AND CLEARANCE OF SHIPS TO PARTS BEYOND THE SEAS.

As to the entry and clearance of goods for exportation

- 104 On entry outwards, bond for due shipping and landing shall be given. General bond for exportation may be given. Notice in each case to be given. Stamp duty on notice equivalent to duty on separate bond.**

Before any warehoused goods, British-wrought plate, or goods entitled to any drawback of Customs on exportation, or exportable only under particular rules, regulations, or restrictions, shall be permitted to be exported, the exporter or his agent shall deliver to the collector or other proper officer a bond note or account of such goods, and give such security by bond as the Commissioners of Customs shall require, that such goods shall be duly shipped and exported, and shall be landed at the place for which they are entered outwards, within such time as the Commissioners may deem reasonable, or be otherwise accounted for to their satisfaction; and such bond note, when certified by the proper officer, shall be the export entry for the goods enumerated therein, provided that any person desirous of exporting any such goods may, at his option, but subject to such regulations as the Commissioners of Customs may direct, give a general bond, with such security, in such amount, and under such conditions as the said Commissioners may require, in lieu of separate bond for each exportation, first delivering in each case to the proper officer a notice, in such form as the said Commissioners shall prescribe, containing an account of the particular goods to be exported by him under such general bond in any particular ship, - but no such notice, if it relate to goods other than spirits, shall be received and acted upon unless there be attached thereto an adhesive stamp equal in amount or value to the duty which would be payable under any Act relating to stamp duties upon a separate bond, if given for the exportation of the goods contained in such notice.

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105 Exporter to deliver shipping bill according to Form No.7 in Schedule B.

Before any goods upon which any drawback of Customs on exportation shall be claimed shall be shipped or water-borne to be shipped for exportation, the exporter or his agent shall deliver to the proper officer of Customs a shipping bill, with claim and declaration at the foot thereof, in the form No.7 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.

106 Drawback goods not agreeing with shipping bill forfeited. Penalty for claiming more drawback than is due.

If any goods upon which any drawback shall be claimed or allowed be shipped or brought to any quay, wharf, or other place to be shipped for exportation, shall, on examination by the proper officers of Customs, be found not to agree with the entry in the shipping bill or other proper document for allowance of drawback on shipment, or shall be found to be of less value for home use than the amount of the drawback claimed, all such goods, and the package containing the same, with all other the contents therein, shall be forfeited; and the person entering such goods, and claiming the drawback thereon, shall in any and every such case forfeit one hundred pounds, or treble the amount of the drawback claimed, at the election of the Commissioners of Customs.

107 Inland Revenue drawback. Notice to officer. Shipment to be certified.

No drawback of excise shall be allowed upon any goods cleared for exportation, unless the person intending to claim such drawback shall have given due notice to the officer of excise, and shall have produced to the proper officer of Customs, at the time of clearing such goods, a proper document under the hand of the officer of excise, containing the description of such goods; and if such goods be found to correspond with the particulars of the goods contained in such document, and be duly shipped and exported, the proper officer of Customs shall, if required, certify such shipment upon such document, and shall transmit the same to the officer of excise.

108 No drawback on tobacco not properly manufactured, and penalty for fraudulent attempts to obtain drawbacks.

No drawback shall be allowed on any tobacco not wholly manufactured from tobacco on which duty on importation shall have been paid, nor on any tobacco mixed with dirt, rubbish, or other substance, except as provided by the Manufactured Tobacco Act, 1863; and every person who shall enter or ship, or cause to be-entered or shipped, any tobacco contrary hereto, shall, over and above all other penalties which he may thereby incur, forfeit treble the amount of the drawback sought to be obtained, or two hundred pounds, at the election of the Commissioners of Customs, and all such tobacco and other substances shall be forfeited.

109 Provisions as to exportation applicable to transshipment and drawback goods.

The provisions of the Customs Acts with reference to the exportation of warehoused goods, so far as they are applicable, shall be deemed to apply to and include goods liable to duties of Customs transhipped, and goods exported on drawback.

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110 Specifications for free goods six days after clearance. Forms Nos. 8 and 9. Except as to salmon.

The exporter of goods for which no bond is required shall (except as herein-after provided), within six days after the final clearance outwards of the exporting ship, or within such other period as the Commissioners of Customs may direct, either by himself or his agent, deliver to the proper officer of Customs at the port of shipment a specification in the form No. 8. or No. 9 in Schedule 13. to this Act, according to the nature of the goods, 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 shall subscribe the declaration at the foot thereof, and on the demand of the proper officer of Customs shall produce the invoice bills of lading and other documents relating to the goods to test the accuracy of such specification ; and on failure to comply with any of the foregoing requirements, the exporter or agent shall for every such offence forfeit five pounds: Provided always, that no salmon shall be shipped to be exported without previous entry thereof and due compliance with the provisions of the Salmon Fishery Acts for the time being in relation thereto.

111 Master or owner to deliver manifest of goods shipped.

The master or owner of every ship in which any goods shall be exported shall, by himself or his agent, within six days after the final clearance of such ship, deliver to the proper officer of Customs a certificate, if the ship be a steamer trading to a foreign port, of the quantity of coals or fuel shipped for use on the voyage, and a manifest of all the goods shipped, containing the marks and numbers and the number and description of the packages, with the names of the consignors thereof according to the bills of lading relating thereto, and shall make and subscribe a declaration that such manifest contains a true account of all the cargo of such ship, unless a specification comprising all the particulars herein-before required to be given be delivered to the proper officer of Customs, with a like declaration that the same contains a true account of the whole cargo of the ship ; and the master, owner, or agent acting herein and subscribing the declaration, on failure to comply with any of the foregoing requirements relating to the delivery and verification of any specification or manifest, or otherwise incident thereto, shall for every such offence forfeit five pounds.

112 Goods not exported as per specifications to be notified to proper officer.

If any exporter of goods who shall have delivered a specification thereof for exportation in any ship shall fail, in case such goods or any of them shall not be duly shipped, to attend the proper officer of Customs, within six days after the final clearance outwards of such ship, either by himself or his agent, and correct such specification, he shall forfeit five pounds.

113 Shipping bill signed by export officer to be the clearance for the goods.

The shipping bill or bills, when filled up and signed by the exporter or his agent or the consignee of the ship, as the case may be, in such manner as the export officer may require, and countersigned by him, shall be the clearance for all the goods enumerated therein; and if any of such goods shall consist of transshipment goods, the exporter or his agent shall, under a penalty of forty shillings, furnish to the export officer an accurate account thereof, with the marks, numbers, and description of the packages, and the contents thereof, which, when certified by the export officer, shall accompany the ship; and if the exporter or his agent shall require a similar certificate in respect

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of any goods shipped for exportation the export officer shall, on its being presented to him for that purpose, certify the same.

114 Licensed lighterman to carry goods.

If any goods cleared for drawback or from the warehouse shall be carried or waterborne to be put on board any ship for exportation by any person not at the time duly licensed and authorised to act as a licensed lighterman, either in the port of London or any other port at which lightermen are required to be so licensed, or by any person not being in the employ of such lighterman at the time duly authorised to act as such, every such person shall for every such offence forfeit the sum of twenty pounds.

115 Warehoused goods removed or shipped for exportation without authority, forfeited.

If any goods taken from the warehouse for removal or for exportation shall be removed or shipped, except with the authority or under the care of the proper officer of Customs, and in such manner, by such persons, within such time, and by such roads or ways as such officer shall permit or direct, such goods shall be forfeited; and if any such goods shall be illegally removed or carried away from any carriage, cart, boat, lighter, quay, wharf, or other place prior to the shipment thereof on board the exporting or removing vessel, or from any ship, cart, or carriage in or on which the same shall have been shipped or laden, the bond given in respect thereof shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for the landing or removal and re-warehousing of such goods at the place of destination shall not have expired

116 Commissioners may remit duty on warehoused goods lost or destroyed during delivery or shipment.

If any goods duly entered for delivery from the warehouse for removal or exportation shall be lost or destroyed by unavoidable accident, either in the delivery from the warehouse or the shipping thereof, the Commissioners of Customs may remit the duties thereon.