



Customs Consolidation Act 1876

1876 CHAPTER 36

AS TO THE COURSE OF PROCEDURE FOR RECOVERING PENALTIES, ENFORCING FORFEITURES, AND PUNISHING OFFENDERS UNDER THE CUSTOMS ACTS.

As to proofs in proceedings

259 Defendant's proof in smuggling cases.

If in any prosecution in respect of any goods seized for nonpayment of duties, or any other cause of forfeiture, or for the recovering any penalty or penalties under the Customs Acts, any dispute shall arise whether the duties of Customs have been paid in-respect of such goods, or whether the same have been lawfully imported or lawfully unshipped, or concerning the place from whence such goods were brought, then and in every such case the proof thereof shall be on the defendant in such prosecution, and where any such proceedings are had in the Exchequer Division. of the High Court of Justice on the Revenue Side, the defendant shall be competent and compellable to give evidence.

260 Averments in smuggling cases.

The averment that the Commissioners of Customs or Inland Revenue have directed or elected that any information or proceedings under the Customs Acts shall be instituted, or that any ship or boat is foreign or belonging wholly or in part to Her Majesty's subjects, or that any person detained or found on board any ship or boat liable to seizure is or is not a subject of Her Majesty, or that any goods thrown overboard, staved, or destroyed were so thrown overboard, staved, or destroyed to prevent seizure, or that any goods thrown overboard, staved, or destroyed during chase by any ship or boat in Her Majesty's service, or in the service of the Revenue, were so thrown overboard, staved, or destroyed to avoid seizure, or that any person is an officer of Customs or Excise, or that any person was employed for the prevention of smuggling, or that the offence was committed within the limits of any port, or where the offence is committed in any port of the United Kingdom, the naming of such port in any information or proceedings shall be deemed to be sufficient, unless the defendant in any such case shall prove to the contrary.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

261 Vivâ voce evidence may be given that a party is an officer. Witness competent although entitled to part of seizure or reward.

If upon any trial a question shall arise whether any person is an officer of the army, navy, marines, or coastguard duly employed for the prevention of smuggling, or an officer of Customs or Excise, his own evidence thereof or other evidence of his having acted as such, shall be deemed sufficient, without production of his commission or deputation; and every such officer and any person acting in his aid or assistance shall be deemed a competent witness upon the trial of any suit or information on account of any seizure or penalty as aforesaid, notwithstanding such officer or other person may be entitled to the whole or any part of such seizure or penalty, or to any reward upon the conviction of the party charged in such suit or information.

262 What shall be evidence of order of Treasury or Commissioners of Customs or Inland Revenue.

Upon the trial of any issue, or upon any judicial hearing or investigation touching any seizure, penalty, or forfeiture, or other proceeding under the Customs Acts or any Act relating to the Excise, or incident thereto, where it may be necessary to give proof of any order issued by the Commissioners of the Treasury, or by the Commissioners of Customs or Inland Revenue respectively, the order, or any letter or instructions referring thereto, which shall have been officially received by any officer of Customs or Excise for his government, and under which he shall have acted as such officer, shall be admitted and taken as sufficient evidence and proof of such order.

263 Evidence of condemnation in forfeiture.

Condemnation by any justice under the Customs Laws may be proved in any court of justice, or before any competent tribunal, by the production of a certificate of such condemnation purporting to be signed by such justice, or an examined copy of the record of such condemnation certified by the clerk to such justice.