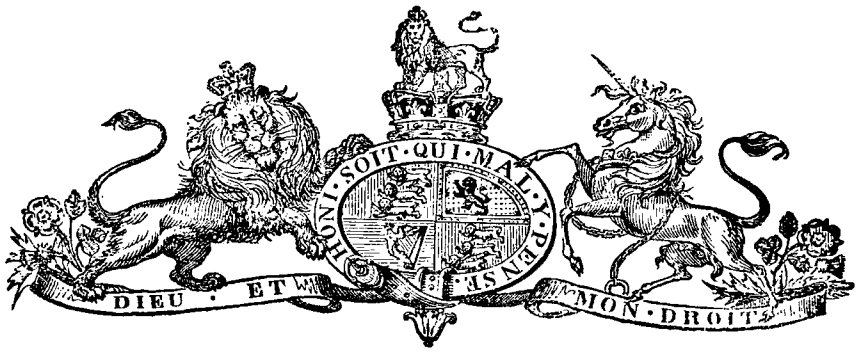


ANNO TRICESIMO & TRICESIMO PRIMO

VICTORIÆ REGINÆ.

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CAP. LXXXII.

An Act to alter certain Duties, and to amend the Laws relating to the Customs.

[12th *August* 1867.]

BE it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

Reduction of Restriction of Size of Ships importing Spirits.

1. For the Words "Fifty Tons" in the Forty-fourth Section of "The Customs Consolidation Act, 1853," relating to the Importation of Spirits, the Words "Forty Tons" shall be substituted, and also for the Words "Fifty Tons" in the Nineteenth Section of the Act Twentieth and Twenty-first *Victoria*, Chapter Sixty-two, the Words "Forty Tons" shall be substituted; and the said Sections shall be read and construed as if the Words "Forty Tons" so substituted had in each Case been originally inserted therein and enacted thereby, instead of "Fifty Tons."

Spirits may be imported in Cases containing not less than Two Gallons, in Bottles of any Size.

2. Spirits may be imported in Bottles of a larger Size or Content than Three Pints, provided all such Bottles be properly packed in Cases, each of which Cases shall not contain a less Quantity than Two Gallons of Spirits, and *bonâ fide* form Part of the Cargo of the importing Ship, and be reported.

Extending Sect. 75 of 16 & 17 Vict. c. 107. as to

3. The Seventy-fifth Section of "The Customs Consolidation Act, 1853," shall extend to and include all Vessels coming or brought into

Expense of boarding Ships.

into any Port in the United Kingdom, and in respect of which any Officer of Customs may be stationed in charge, either on board thereof or otherwise, for the due Protection of the Revenue.

2 & 3 Vict. c. 71. s. 44. not to apply to Customs Offences.

4. The Forty-fourth Section of the Act Second and Third of *Victoria*, Chapter Seventy-one, shall not be deemed to apply to any Offence against this or any other Act relating to the Customs.

Operation of Sect. 2 of 23 & 24 Vict. c. 110. limited.

5. The Words "United Kingdom" in the Second Section of "The Customs Duties Consolidation Act, 1860," are hereby declared to apply to and include only *Great Britain* and *Ireland*.

To substitute simpler Provisions as to Goods per Bill of Store.

6. 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; but if 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, the same may be entered by Bill of Store, containing such Particulars and in such Manner and Form as the said Commissioners shall direct: Provided always, that all Corn, Grain, Meal, and Flour brought into the United Kingdom shall be deemed and taken to be Foreign Goods; and all Goods brought into the United Kingdom for which any Drawback of Excise or Customs shall 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 Brand or Mark of any *British* Manufacturer, the same shall be admitted to Entry as such, without a Bill of Store, if the Proprietor of such Brand or Mark, or his legal Representative, shall give his Consent in Writing to the Delivery thereof.

Warehoused Goods removed to be produced to Officers of Customs before Entry.

7. When any warehoused Goods are removed under Bond from a Customs Warehouse at one Port to be warehoused at another Port, or for Exportation therefrom, such Goods shall, within Forty-eight Hours after Arrival at such Port, and on or before the Entry thereof for Re-warehousing, Exportation, or otherwise, be produced to the proper Officers of Customs at such last-mentioned Port, although the Time prescribed in such Bond for the Removal, Re-warehousing, or Exportation of such Goods shall not have expired, and if not so produced the Bond under which the same are removed shall be forfeited,

forfeited, and may be put in Suit, in the same Manner as if the Regulation hereby made formed Part of the Condition of such Bond.

To adjust Duties on Sulphuric Ether, Collodion, and purified Naphtha.

8. Upon the Importation into *Great Britain* or *Ireland* of the following Goods, and in lieu of any Duties now chargeable thereon, the following Duties shall be charged; namely, upon every Gallon of Sulphuric Ether Twenty-five Shillings, and upon every Gallon of Collodion Twenty-four Shillings, and upon Naphtha or Methylic Alcohol purified by means of Filtration or other Process Ten Shillings and Fivepence for every Gallon of the Strength of Proof ascertained by *Sykes'* Hydrometer, and so in proportion for any greater or less Strength than the Strength of Proof, and for any greater or less Quantity than a Gallon.

Definition of Term "any Spirits" in Sect. 9 of 28 & 29 Vict. c. 98.

9. It is hereby declared, That the Words "any Spirits" in the Ninth Section of the Act of the Twenty-eighth and Twenty-ninth of *Victoria*, Chapter Ninety-eight, shall not authorize the Use of flavoured or compounded *British* Spirits in the fortifying of Wine in a Customs Warehouse.

Shipping Bill and Duplicate for Goods in Transit.

10. Whenever any Goods are reported in Transit, and entered or required to be entered as Goods in Transit, the Person entering the same shall furnish to the proper Officer of the Customs a Shipping Bill, containing an accurate Account of the Quantity and Description of the Goods, and of the Value of such of them as were formerly chargeable with Duty at Value on Importation, together with a Duplicate of such Shipping Bill, and shall comply with the Rules and Regulations for the Time being of the Commissioners of Customs respecting the Shipment and Clearance of such Goods; and in case such Goods are found not to correspond with the Particulars contained in such Shipping Bill, the same may be detained until the Discrepancy is explained to the Satisfaction of the Commissioners of Customs, who may thereupon restore the same, on such Terms as they may deem proper; and any Person entering Goods in Transit who shall refuse or neglect to furnish such Shipping Bill and Duplicate, or either of them, to such Officer, shall forfeit a Penalty of Forty Shillings.

Drawback Goods not agreeing with Shipping Bill forfeited.

11. If any Goods upon which any Drawback shall be claimed or allowed shall be brought to any Quay, Wharf, or other Place to be shipped for Exportation, or shall be actually shipped, and shall, on Examination by the proper Officers of Customs, be found not to agree in Quantity, Quality, and Description with the Entry in the Shipping Bill, Debenture, or other proper Document or Authority 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 or Persons

Persons claiming

Drawback thereon, or more than due, to forfeit Treble Value, or 100*l.*

Persons entering such Goods, and claiming the Drawback thereon, or claiming more Drawback on any Goods than the Value thereof, or than shall be legally due thereon, shall in any and every such Case forfeit and pay a Sum of One hundred Pounds, or treble the Value of such Goods so entered, or of the Amount of the Drawback claimed, at the Election of the Commissioners of Customs.

Goods on board to correspond with Content.

12. If any Goods liable to Duty on Importation, or taken from the Warehouse to be exported, or entitled to Drawback on Exportation, or exported under Bond, which are enumerated in the Content of any Ship, shall not be duly shipped before the Departure of such Ship, or shall not be duly certified by the proper Officer as short shipped, such Goods shall be forfeited; or if any such Goods shall be taken on board such Ship, not being enumerated in such Content, the Master of such Ship shall forfeit the Sum of Five Pounds in respect of every Package of such Goods; and if any Goods duly shipped on board such Ship shall be unshipped, or landed at any other Place than that for which they shall have been cleared, unless otherwise accounted for to the Satisfaction of the Commissioners of Customs, the Master of such Ship shall forfeit a Sum equal to treble the Value of the Goods so landed.

Provisions of Acts relating to Exportation of Goods applicable to Goods in Transit.

13. The Provisions contained in the several Acts relating to the Customs with reference to the Exportation of warehoused Goods shall be deemed to apply to and include Goods liable to Duties of Customs transhipped, and Goods exported on Drawback.

To prevent Goods lying at Risk on the Quays or Lighters for an unreasonable Time.

14. If any Goods in respect of which Bond shall be given for the Exportation thereof in any Ship shall not be duly exported in such Ship, or be re-warehoused, within Fourteen Days after the final Clearance of such Ship, the Person or Persons entering the same shall be liable to a Penalty of Five Pounds, unless they shall in the meantime have been entered for Exportation under Bond in some other Ship, in which Case the Person or Persons entering the same shall be liable to a Penalty of Five Pounds, unless the same shall be exported in or re-warehoused within Fourteen Days after the final Clearance of such last-mentioned Ship.

British and Irish Spirits may be exported in Casks of Nine Gallons each.

15. *British* or *Irish* Spirits may be exported from *Great Britain* or *Ireland* to Parts beyond the Seas, or be removed to the *Isle of Man*, in Casks of the Content of Nine Gallons each at the least; but no *British* or *Irish* Spirits shall be removed or exported from the *Isle of Man* to any other Part of the United Kingdom, under pain of Forfeiture thereof.

Spirits sweetened, coloured, &c. may be removed from one Customs

16. Spirits to which any sweetening or colouring Matter or any other Ingredient may have been added in a Customs Warehouse, under the Provisions of the Seventh Section of an Act passed in the Twenty-eighth and Twenty-ninth Years of Her Majesty's Reign,

Chapter

Chapter Ninety-eight, may, notwithstanding anything to the contrary contained in the said last-mentioned Act, be removed for Exportation or Shipment as Stores, under such Regulations as the Commissioners of Customs shall appoint, to any other approved Customs Warehouse in the same or at any other Port, provided such Spirits be drawn off into Imperial or reputed Quart or Pint Bottles, and be packed in Cases containing not less than One Dozen Quarts or Two Dozen Pints. Warehouse to another in Bottles.

17. Wine for Exportation may be fortified in Bond, by Permission of the Commissioners of Customs, to a greater Degree of Strength than Forty *per Cent.* of Proof Spirit, if it appear to them to be necessary for the Preservation of such Wine during the Voyage. Wine may be fortified to more than 40 per Cent. for Exportation.

18. Whenever any Officer or other Person in the Service or Employment of the Customs, and having a Commission or Deputation from the Commissioners of that Revenue, shall cease to be employed in such Service, and shall for the Space of One Week after he shall cease to be in such Service or Employment neglect or refuse to deliver up such Commission or Deputation, every such Person shall be liable to be proceeded against for such Offence before any Justice of the Peace, who is hereby authorized, upon Conviction of such Offender, to sentence him to Imprisonment in any Gaol until the Offender shall deliver up such Commission or Deputation, or otherwise account for the same to the Satisfaction of the Commissioners of Customs. Penalty on Officers of Customs not delivering up Commissions or Deputations on Retirement, &c.

19. Any Monies, Chattels, or other valuable Securities which shall or may be received by any Officer or Clerk in the Service of the Customs, either as Duties of Customs, or under or by virtue of any Statute, or by the Order or Direction of the Commissioners of Customs, or in virtue of his Office or Employment, or otherwise, for the Use and Service of Her Majesty or of any Public Department, shall be deemed to be Monies, Chattels, or valuable Securities for the Public Service within the Meaning of the Act of the Second of *William* the Fourth, Chapter Four. Certain Monies, &c. deemed within Meaning of 2 W. 4. c. 4.

20. The Word "Boat" in the Two hundred and seventh Section of "The Customs Consolidation Act, 1853," shall be deemed to mean, apply to, and include any Vessel or Boat, whether decked, partially decked, or open, not being of the Burden of One hundred Tons, and not belonging to any Ship. "Boat" in Sect. 207 of 16 & 17 Vict. c. 107. to apply to Boats under 100 Tons.

21. The Powers of Seizure and Detention conferred by the Two hundred and twenty-third Section of "The Customs Consolidation Act, 1853," upon Officers of Customs or Excise, and others, shall extend to and be conferred upon the Constables and Police Officers of any County, City, or Borough in the United Kingdom, with the Sanction of the Magistrates having Jurisdiction therein. Police authorized to co-operate with Officers of Customs, &c.

22. Where

Persons in Prison against whom Informations are exhibited for Offences against the Customs Laws to be brought up by Habeas Corpus at the Hearing of such Informations.

22. Where any Person against whom an Information shall be exhibited before a Justice of the Peace for any Offence committed by such Person against any Act relating to the Customs shall be in Prison on any Account whatever at the Time appointed for the Hearing of such Information, the Commissioners of Customs shall cause to be obtained and issued out of the Court of Exchequer in *England*, *Scotland*, or *Ireland*, as the Case may require, a Writ of Habeas Corpus directed to the Governor or Keeper of the Prison in which such Person shall be confined, commanding him to convey such Person to the Place of Hearing to be specified in such Writ, in order that the said Person may answer the said Information and attend the Trial thereof; and such Writ of Habeas Corpus shall be issued out of either of the said Courts, on Application made by the Solicitor for the Customs, on behalf of the said Commissioners, to any Baron or Judge of any of the Superior Courts of Law in *England*, *Scotland*, and *Ireland* respectively; and it shall be lawful for the Justices or Magistrate before whom any such Information shall be brought for Adjudication to refuse to proceed with the said Information in the Absence of the Person charged, when satisfactory Proof shall be made that such Person is confined in Prison.

Officers may search Premises by Warrant granted on reasonable Cause shown.

23. If any Officer of Customs shall have reasonable Cause to suspect that any uncustomed or prohibited Goods are harboured, kept, or concealed in any House or other Place either in the United Kingdom or the Channel Islands, and it shall be made to appear by Information on Oath before any Justice of the Peace in the United Kingdom, or any Deemster, Jurat, Bailiff, or other Magistrate in the Channel Islands, it shall be lawful for such Justice, Deemster, Jurat, Bailiff, or other Magistrate, by special Warrant under his Hand, to authorize such Officer to enter and search such House or other Place, and to seize and carry away any such uncustomed or prohibited Goods as may be found therein; and it shall be lawful for such Officer, and he is hereby authorized, in case of Resistance, to break open any Door, and to force and remove any other Impediment or Obstruction to such Entry, Search, or Seizure as aforesaid; and such Officer may, if he see fit, avail himself of the Service of any Constable or Police Officer to aid and assist in the Execution of such Warrant, and any Constable or other Police Officer is hereby required when so called upon to aid and assist accordingly.

To impose distinctive Mark on Foreign Plate assayed.

24. All Gold and Silver Plate which shall be imported from Foreign Parts, and which shall be sent to any Assay Office in the United Kingdom at which Gold and Silver Plate is now or shall at any Time hereafter be by Law required to be assayed, and which when so sent shall be then assayed, tested, stamped, and marked, shall, in addition to the Marks for the Time being used at such Assay Office

Office for the Purpose of marking *British* Plate, be marked with the further Mark of the Letter F on an oval Escutcheon, in order to denote that such Gold or Silver Plate was imported from Foreign Parts, and was not wrought or made in *England*, *Scotland*, or *Ireland*; and the Wardens and Officers in such and every such Assay Office, and the Persons employed by them, shall have Power to impress and mark, and shall impress and mark, such further and additional Mark, before such Plate shall be delivered out from such Assay Office.

Stores for Vessels departing from the Channel Islands.

25. The Commissioners of Customs may from Time to Time establish Regulations as to the Quantities, Custody, and Disposal of Tobacco, Spirits, and Tea to be used as Stores by the Master, Crew, and Passengers of any Vessel about to depart from the Channel Islands to any Port in the United Kingdom, or to any Fishing Grounds at Sea, having regard to the Time that will be occupied in the contemplated Voyage, the Tonnage of the Vessel, and the Number of her Crew and Passengers, the Particulars of such Stores to be noted on the Clearance of the Vessel; and if they or any Part thereof be landed in the United Kingdom from the said Vessel contrary to the Regulations so established, or without the Knowledge or Permission of the proper Officer of the Customs, they shall be forfeited, and the Master of such Vessel shall, on Proof of any such Landing or Unshipment, forfeit the Penalty of Twenty Pounds.

Goods the Growth or Manufacture of Isle of Man may be imported into Great Britain or Ireland on Certificate, &c. 18 & 19 Vict. c. 96.

26. Any Goods the Growth of the *Isle of Man*, or there manufactured from Materials the Growth of the said Isle, or from Materials not subject to Duties in *Great Britain* or *Ireland*, or from Materials upon which the Duty has been paid in *Great Britain* or *Ireland*, and upon which no Drawback has been subsequently granted, may be brought from the said Isle into *Great Britain* or *Ireland* without Payment of any Duty: Provided always, that any Goods may nevertheless be charged with such Proportion of such Duties as shall fairly countervail any Duties of Excise payable on the like Sort of Goods the Produce of that Part of *Great Britain* or *Ireland* into which they shall be brought or payable upon any of the Materials from which such Goods are manufactured; and any Articles either wholly or in part manufactured in the said Isle from any Materials upon which a higher Duty is payable upon their Importation into *Great Britain* or *Ireland* than on their Importation into the *Isle of Man* may be brought from the said Isle into *Great Britain* or *Ireland* on Payment of the Duty payable on such Goods in that Part of *Great Britain* or *Ireland* into which they shall be so brought.

Parts of Acts set forth in Schedule repealed.

27. The several Parts of Acts set forth in the Schedule to this Act annexed are hereby repealed to the Extent to which the same are by such Schedule expressed to be repealed.

28. This

Registry in Channel Islands.

28. This Act shall be registered in the Royal Courts of the Islands of *Guernsey* and *Jersey* respectively, and the said Royal Courts respectively shall have full Power and Authority and are hereby required to register the same.

Commencement of Act.

29. This Act shall come into operation on the Day of the passing thereof; and in citing it in other Acts of Parliament and in legal Instruments it shall be sufficient to use the Expression "The Customs Amendment Act, 1867."

Short Title.

SCHEDULE of Parts of Acts to be repealed.

Date of Act.	Title of Act.	Extent of Repeal.
16 & 17 Vict. c. 107.	"The Customs Consolidation Act, 1853."	So much of the Table of Prohibitions and Restriction Inwards of Section 44. as relates to Parts of Articles as therein described, and so much of the said Table as relates to Silk and Manufactures of Silk as therein also described, and so much of the Second Division of the said Table as permits Goods therein mentioned to be imported in Transit.
" "	" "	Sections 65, 79, 143, 176, 177, and 178.
" "	" "	The following Words in Section 234, viz., "or of any Tea or Silk, such "Tea or Silk being of the Value "of Ten Pounds or upwards," and "or of any such Tea or Silk."
" "	" "	So much of the Table of Prohibitions containing the Words "or in Glass "Bottles or Stone Bottles not "exceeding the Size of Three "Pint Bottles, and being really "Part of the Cargo of the import-"ing Ship, and duly reported."
" "	" "	So much of the 130th Section of "The Customs Consolidation Act, 1853," as requires a Comptroller of Customs to join with the Collector in preparing and making the Debentures and Certificates therein prescribed.
" "	" "	The Words "if she have any such "Stores on board," in the last Paragraph of Section 145.
18 & 19 Vict. c. 96.	"The Supplemental Customs Consolidation Act, 1855."	Sections 12 and 23.
23 & 24 Vict. c. 110.	"The Customs Duties Consolidation Act, 1860."	So much thereof as imposes a Duty of 1*l.* 1*s.* per Pair on the Importation of Dice.

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