

CHAP. 103.

An Act to amend the Law relating to the Warehousing of Wines and Spirits in Customs and Excise Warehouses, and for other purposes relating to Customs and Inland Revenue. [11th August 1869.]

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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:

Preliminary.

1. This Act may be cited as "The Customs and Excise Warehousing Act, 1869." Short title.

PART I.

Warehousing.

2. This part of this Act shall not come into operation until the first of October one thousand eight hundred and sixty-nine, which date is herein-after referred to as the commencement of this part of this Act. Commencement of Part I. of Act.

3. In this part of this Act— Interpretation of terms.

The term "foreign spirits" means all spirits and strong waters liable to a duty of customs:

The term "wine" means all wine liable to a duty of customs:

The term "British spirits" means and includes all plain spirits liable to a duty of excise, and such spirits when rectified or compounded:

The term "excise warehouse" means a warehouse approved by the Commissioners of Inland Revenue as a general excise warehouse for the deposit of spirits:

The term "customs warehouse" means a warehouse approved by the Commissioners of Customs as a warehouse for the deposit of spirits and wines.

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Warehousing of foreign spirits and wine in bond in excise warehouses.

4. Subject to any regulations which may be from time to time made by the Commissioners of Customs and the Commissioners of Inland Revenue respectively, any foreign spirits and wine of which an account has been taken by the proper officer of customs may, upon the prescribed bond being given, without payment of duty, be removed to any excise warehouse, and be removed from thence to any other excise warehouse or to any customs warehouse, or for exportation, or for use as ship's stores, and may, upon payment of the proper duties of customs, be delivered for home consumption.

Collection of duties.

5. The said duties shall be ascertained according to the laws and regulations for the time being in force with respect to the like spirits or wine delivered for home consumption from a customs warehouse, and shall be collected by the officers of excise under the directions of the Commissioners of Inland Revenue, and shall be from time to time paid into the Bank of England to the account of the Receiver General of Customs, and shall be dealt with and applied in the same manner as other monies arising from duties of customs.

A separate account of such duties shall be kept and furnished to the Commissioners of Customs by the Commissioners of Inland Revenue.

Repeal of existing charges on delivery of goods for home consumption.

6. The following enactments, namely,—

(1.) Section fifteen of "The Customs Tariff Amendment Act, 1860;"

(2.) So much of section one of "The Customs Duties Consolidation Act, 1860," as relates to charges on goods on delivery from warehouse for home consumption; and

(3.) Section six of the Act of the session of the twenty-eighth and twenty-ninth years of the reign of Her present Majesty, chapter ninety-eight, "to allow British compounded spirits to be warehoused upon drawback,"

are hereby repealed.

Scale of charges on delivery of goods for home consumption from customs and excise warehouses.

7. There shall be charged upon the goods herein-after mentioned, upon the delivery of the same for home consumption from any customs or excise warehouse, in addition to the duties of customs or excise payable in respect of such goods, and any other charges thereon, the rates following for every full sum of one hundred pounds, and in proportion for any fractional part of one hundred pounds of the amount of such duties, namely:

For Goods liable to Duties of Customs.

	£	*s.*	*d.*
In respect of tobacco - - -	0	2	6
In respect of other goods - - -	0	5	0

For Goods liable to Duties of Excise.

	£	s.	d.
In respect of British compounded spirits -	0	5	0

and such rates shall be deemed to be duties of customs or excise according as the same become payable in respect of goods delivered from a customs or excise warehouse.

Deposit of spirits of wine in excise warehouse.

8. Spirits of wine rectified from spirits on which the duties of customs or excise have been paid may be deposited in an excise warehouse.

Application of enactments to foreign spirits and wine in excise warehouses.

9. All enactments in force at the commencement of this part of this Act in relation—

(1.) To the removal of foreign spirits or wine to or from any customs warehouse, and the warehousing and treatment of such spirits or wine therein and the delivery of the same thereout; and

(2.) To the depositing in a customs warehouse of spirits of wine, and to the drawbacks in respect of spirits of wine, and to the use of spirits of wine or British spirits in a customs warehouse for fortifying wines, or for any other lawful purpose,

shall have effect as if they were enacted in this Act, and the term customs warehouse therein included an excise warehouse, and the powers and authorities thereby given to the Commissioners of Customs and to their officers were in terms given to the Commissioners of Inland Revenue and the officers of excise.

Application of enactments relating to British spirits.

10. All enactments in force at the commencement of this part of this Act in relation to the proprietor of any British spirits in any excise warehouse, or any person in his employ, or to the proprietor or tenant of any such warehouse, or to any person in his employ, shall have effect as if they were enacted in this Act, and the terms British spirits and spirits in such enactments included foreign spirits and wine.

Regulations by Commissioners of Inland Revenue, &c.

11. The prescribed bond shall be such bond as may be prescribed by regulations for the time being in force made by the Commissioners of Customs and the Commissioners of Inland Revenue respectively; and all powers which the said Commissioners respectively have under the Acts relating to them of making regulations shall extend to authorize them to make regulations for any of the purposes of this part of this Act.

Extension of existing bonds by

12. Where at the commencement of this part of this Act there is in force any bond entered into by the proprietor or tenant of any

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proprietors or tenants of excise warehouses.

excise warehouse and his sureties, conditioned for the payment of a penalty in the event of a breach of any regulations respecting British spirits deposited in such warehouse, or the duties thereon, such condition shall extend to the breach of any regulations respecting foreign spirits or wine, or spirits of wine deposited in such warehouse under the provisions of this part of this Act, and the duties thereon respectively, unless the principal or any surety named in such bond has signified in writing under his hand to the Commissioners of Inland Revenue, on or before the first of September one thousand eight hundred and sixty-nine, that he desires to withdraw from such bond.

Warehousing of British compounded spirits whereof the strength cannot be ascertained by hydrometer.

13. Whereas by the said Act of the session of the twenty-eighth and twenty-ninth years of the reign of Her present Majesty, chapter ninety-eight, provision is made for allowing British compounded spirits to be warehoused upon drawback, and the strength of such spirits is thereby treated as capable of being ascertained by Sykes's hydrometer: And whereas certain British compounded spirits which are herein-after called "British liqueurs," are of such a nature that the strength thereof cannot be ascertained by Sykes's hydrometer, and it is expedient to make provision for the warehousing of British liqueurs for exportation or for ships stores: Be it enacted, that, subject to any regulations which may be from time to time made by the Commissioners of Customs and the Commissioners of Inland Revenue respectively, British liqueurs may be warehoused by a licensed rectifier or compounder of spirits in any customs or excise warehouse under the provisions of the said Act subject to the modifications following:—

1. The rectifier or compounder intending to warehouse any British liqueurs shall specify in the warehousing entry or note to be delivered by him under section four of the said Act, in addition to the matters thereby required to be specified other than the strength of such British liqueurs, the actual number of gallons at proof of the spirits from which the British liqueurs contained in each cask were compounded; and, as soon as any British liqueurs are warehoused, the proper officer of customs or excise at the warehouse shall take a sample from each cask containing such British liqueurs, and every such sample shall be examined, under the direction of the Commissioners of Inland Revenue, by distillation or otherwise, and the strength of the British liqueurs ascertained by such examination, after making a deduction of five degrees from the degrees of such strength, shall, in the construction of the provisions of the said Act for the

purposes of this section, be deemed to be the strength as denoted or indicated by Sykes's hydrometer.

2. If the quantity of spirits in any cask of British liqueurs shall, upon such examination as aforesaid, be found to be less than the quantity of spirits as specified in the warehousing entry or note, no drawback or allowance whatever shall be paid in respect of the British liqueurs contained in such cask.

3. British liqueurs warehoused in any customs or excise warehouse shall not be removed to any other warehouse or be delivered out otherwise than for exportation or for ships stores directly from the warehouse on board the vessel in which the same are to be exported or used as stores.

PART II.

Amendment of Customs and Excise Law.

Power to dispense with master's attendance at Custom House to verify contents of ship.

14. In order to prevent the inconvenience which arises from the master of a ship being required to attend at the Custom House immediately before the departure of his ship, the Commissioners of Customs may, if they think fit, dispense with the declaration required under section one hundred and forty-two of the Customs Consolidation Act, 1853, to be made by him that the content is a true account of all goods shipped or intended to be shipped on board his ship, and may accept a like declaration from any person authorized by the master in writing under his hand to make such declaration on his behalf; and such declaration shall be deemed for all purposes to be a declaration of the master.

Explanation of the repeal of 5 & 6 Vict. c. 79. by 32 & 33 Vict. c. 14.

15. Nothing in the Act of the present session, chapter fourteen, intituled "An Act to grant certain duties of customs and inland "revenue, and to repeal and alter other duties of customs and "inland revenue," shall be deemed to have extended or to extend to repeal any other part of the Act of the session of the fifth and sixth years of the reign of Her present Majesty, chapter seventy-nine, intituled "An Act to repeal the duties payable on stage "carriages, and on passengers conveyed upon railways, and certain "other stamp duties in Great Britain, and to grant other duties in "lieu thereof; and also to amend the laws relating to the stamp "duties," than sections eight to twelve, both inclusive, and so much of the schedule of such Act as relates to the duties on stage carriages.

Explaining the 7th section of

16. Whereas by section seven of the Act of the session of the eighteenth and nineteenth years of the reign of Her present Majesty,

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18 & 19 Vict. c. 38. relating to stocks of makers of methylated spirits.

chapter thirty-eight, the forfeiture is declared of the quantity of methylated spirit found in the stock of a maker of such spirit to be in excess at a greater rate than one per centum as in the said section is mentioned, and by the said section duty is directed to be charged upon and to be paid by any maker of methylated spirit for any quantity of methylated spirit found in the stock of such maker to be deficient at a greater rate than two per centum as in the said section is also mentioned; for the removal of doubts be it declared and enacted, that the excess or deficiency to be forfeited or charged with duty under the provisions of the said section shall be the whole excess or deficiency without deduction therefrom of the said rates of one per centum and two per centum respectively.

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