	£	s.	d.
Tobacco, unmanufactured, viz.:			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof - the lb.	0	3	0
(with 5 per cent. thereon).			
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof - the lb.	0	3	6

Provided that no tobacco packed and prized shall, on the importation thereof, be examined as to the quantity of moisture contained therein except by special order of the Commissioners of Customs, and unmanufactured tobacco shall on the entry thereof be distinguished as stemmed or unstemmed, as the case may be.

Varnish. *See* Spirits.			
Vinegar - - - - - - - the gallon	0	0	3
Pickles, preserved in - - - - - - - ,,	0	0	1

Wine, viz.:

	Containing less than the following rates of Proof Spirit verified by Sykes' Hydrometer, viz.: 26 Degrees.	42 Degrees.
Red wine, the gallon - - -	0 1 0	0 2 6
White wine, the gallon - - -	0 1 0	0 2 6
Lees of such wine - - -	0 1 0	0 2 6

And for every degree of strength beyond the highest above specified, an additional duty of threepence per gallon. Ten per cent. of proof spirit may be used in the fortifying of any wine in bond, provided that the wine so fortified be not thereby raised to a greater degree of strength than forty per cent. of such proof spirit, if for home consumption.

Goods not prohibited to be imported into or used in Great Britain or Ireland, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

Upon the importation into Great Britain and Ireland of any articles in the manufacture of which spirit is used, there shall be charged in respect of such quantity of spirit as shall appear to the satisfaction of the Treasury to be used in the manufacture of such articles, a duty equivalent to that which would be chargeable on the like quantity of spirit on its importation into the United Kingdom.

There shall be charged upon the delivery of the following goods from any warehouse for home consumption, in addition to the duties of Customs and any other charges thereon, for every one hundred pounds of such duties of Customs payable thereon, the rates following; that is to say,

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

whether such tobacco or other goods shall have been removed to such warehouse under bond or not.

All goods derelict, jetsam, flotsam, and wreck brought or coming into the United Kingdom, and all droits of Admiralty sold in the United Kingdom, shall be subject and charged with the same duties as are chargeable on the like kinds of goods on importation into the United Kingdom.

CHAPTER 36.

An Act to consolidate the Customs Laws. [24th July 1876.]

WHEREAS it is expedient that the several Acts now in force for the management and regulation of Customs should be consolidated into one Act:

Be it therefore 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:

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Appointment of officers, &c.

As to the appointment of Commissioners of Customs, &c.

Board of Customs appointed by Her

1. It shall be lawful for Her Majesty from time to time to appoint, under the Great Seal of the United Kingdom, any number of persons not exceeding five to be Commissioners of Customs for the collection and management of the Customs of the United

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Majesty not to exceed five.

Kingdom and of Her Majesty's possessions abroad, and each of such Commissioners when so appointed shall have and hold his office during Her Majesty's pleasure.

Commissioners subject to the control of the Treasury.

2. The Commissioners so appointed shall, in all matters and things relating to the execution of their duties, be subject to the authority, directions, and control of the Commissioners of the Treasury, and shall obey such orders and instructions as shall from time to time be issued to them by the Commissioners of the Treasury.

Appointment of officers.

3. The Commissioners of the Treasury, or, under their authority, the Commissioners of Customs may appoint proper persons for the management and collection of the Customs, and the performance of all duties connected therewith, under the control and direction of the Commissioners of Customs, and grant to such persons such salaries and allowances, and permit them to receive such emoluments for executing the duties of their respective offices, as they may deem fit, and require of such persons such securities for their good conduct as the Commissioners of Customs shall deem necessary; and such persons shall hold their offices during the pleasure of the Commissioners of the Treasury or of the Commissioners of Customs; and any person so appointed, and holding a deputation or commission shall deliver up the same to the Commissioners of Customs, or otherwise account for the same to their satisfaction, within one week after he shall cease to hold such office or employment, and in default thereof such person may, on conviction before any justice of the peace, be imprisoned in any gaol until he shall deliver up such deputation or commission or account for the same to the satisfaction of the Commissioners of Customs; and all salaries and allowances granted to any officer or other person in the service of the Customs shall be paid without any deduction on account of any duties imposed by any Act of Parliament, unless expressly charged thereon; and when any sum of money shall have been or shall be granted annually or otherwise to any person who has been employed in the service of the Customs as a superannuation allowance upon the retirement of such person from such service, or as a compensation for past services, it shall not be lawful for the grantee of such allowance or compensation to assign or dispose of the same to any person or persons whomsoever, and any such assignment or disposition shall be void to all intents and purposes, and shall not be enforced in any court of law or equity: Provided that if any officer in the receipt of any salary or allowance shall, by reason of insanity, be placed in any asylum, the Commissioners of Customs may advance and pay out of the salary or allowance accruing due to him such portion thereof as they may see fit for or towards the cost of his maintenance in such asylum.

Salaries and securities.

Retiring officer to deliver up commission.

Salaries, &c. not subject to duties.

Superannuation allowances not assignable.

Persons employed on service of the Customs to be deemed officers for such service.

4. Every person employed on any duty or service relating to the Customs, trade, or navigation, either in the United Kingdom, the Channel Islands, or any of Her Majesty's possessions abroad, by the orders or with the concurrence of the Commissioners of Customs (whether previously or subsequently expressed), shall be deemed to be the officer for that duty or service; and every act required by law at any time to be done by or with any particular officer nominated for such purpose, if done by or with any person appointed by the Commissioners of Customs to act for such particular officer, shall be deemed to be done by or with such particular officer; and every act required by law to be done at any particular place within any port, if done at any place within such port appointed by the Commissioners of Customs for such purpose, shall be deemed to be done at the particular place so required by law.

Officers taking fee or reward not authorised by law, to be dismissed.

5. If any officer, clerk, or any other person acting in any office or employment in or belonging to the Customs shall accept any fee, perquisite, or reward, whether pecuniary or otherwise, directly or indirectly, from any person (not being a person appointed to some office in the Customs) on account of anything done or omitted to be done by him in or in any way relating to his said office or employment, except such as he shall receive under permission of the Commissioners of the Treasury or Customs, such officer, clerk, or other person so offending shall, on proof thereof to the satisfaction of the Commissioners of Customs be dismissed from his office.

Declaration on admission to office.

6. Every person who shall be appointed to any permanent office or employment in the Customs under the control and direction of the Commissioners of Customs shall, on his admission thereto, if required by them, make the following declaration:

'I, *A.B.*, do declare, that I will be true and faithful in the execution, to the best of 'my knowledge and power, of the trust committed to my charge and inspection in the 'service of Her Majesty's Customs; and that I will not require, take, or receive any 'fee, perquisite, gratuity, or reward, whether pecuniary or of any sort or description 'whatever, either directly or indirectly, for any service, act, duty, matter, or thing done 'or performed, or to be done or performed, in the execution or discharge of any of the 'duties of my office or employment, on any account whatever, other than my salary and 'what is or shall be allowed me by law or by any special order of the Commissioners 'of Her Majesty's Treasury or the Commissioners of Her Majesty's Customs for the time 'being.' MANAGEMENT.

Hours of attendance, and division of duties in those hours.

7. The Commissioners of the Treasury may, by their warrant, from time to time appoint the hours of general attendance of the Commissioners and officers of Customs, and of other persons in the Customs service, at their proper offices and places of employment; and the Commissioners of Customs may appoint the times during such hours at which any particular parts of the duties of any such officers and other persons shall be performed.

Holidays.

8. No day shall be kept as a public holiday by the Customs, except every Christmas Day and Good Friday, and such other days as are or may be appointed to be kept as such by Her Majesty's proclamation or by Act of Parliament, and, so far as regards Scotland, such days as shall be appointed to be so kept by authority of the General Assembly, and also such days as may be appointed for the celebration of the birthdays of Her Majesty and of her successors, and such days shall be kept as public holidays by the officers and servants of the dock companies in England and Ireland as required by the Holidays Extension Act, 1875.

Officers of Customs not to serve in public offices.

Soldiers not to be billeted on officers of Customs.

9. No Commissioner, officer, clerk, or other person acting in the management or service of the Customs shall be compelled to serve in the militia, or on any jury or inquest, or to assume the office of a mayor or sheriff, or to act in any corporate, parochial, or other public office, and section twelve of "The Juries Act, 1870," shall not apply to persons hereby exempted; nor shall any soldiers or militia be billetted on any such Commissioner, officer, or other person as aforesaid.

What shall be deemed orders, &c. of Commissioners of Customs.

10. Every order, document, or instrument required by law to be under the hands of the Commissioners of Customs but not required to be signed by two or more of them, being attested by the signature of any one of such Commissioners, and every order, document, or instrument required by any law to be under the hands or under the hands and seals of the Commissioners of Customs, being attested by the hands or the hands and seals of two or more of such Commissioners, shall be deemed to be an order, document, or instrument under the hands, or under the hands and seals, as the case may be, of the Commissioners of Customs.

Appointment of ports, &c.

As to the appointment of ports, quays, warehouses, sufferance wharves, landing and boarding stations.

Treasury may appoint ports and quays, and alter or vary the limits.

Alterations or variations in limits not to affect rights (irrespective of Customs) co-extensive with pre-existing limits.

Ports so appointed by Treasury.

11. The Commissioners of the Treasury may, by their warrant, appoint any port, sub-port, haven, or creek in the United Kingdom or in the Channel Islands, and declare the limits thereof, and appoint proper places within the same to be legal quays for the lading and unlading of goods, and declare the bounds and extent of any such quays, and annul the limits of any port, sub-port, haven, creek, or legal quay already appointed or to be hereafter set out and appointed, and declare the same to be no longer a port, sub-port, haven, creek, or legal quay, or alter or vary the names, bounds, and limits thereof: Provided always, that when by any such warrant the pre-existing limits of any port, sub-port, haven, creek, or legal quay shall be altered or varied, the same shall not affect or abridge any lawful rights or privileges co-extensive with such pre-existing limits (irrespective of matters relating to Her Majesty's Customs) granted to any person or body of persons by any Act of Parliament, grant, or other legal instrument, but they shall be deemed to be and remain the same for the purposes of such Act, grant, or other legal instrument as if no such alteration or variation had been made: Provided that any

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Warrant to be deemed ports for the purposes of 54 Geo. 3. c. 159.

port so appointed by warrant as aforesaid shall, to the whole extent of the limits thereof, be deemed to be a port within the meaning and for the purposes of the Act of fifty-four George the Third, chapter one hundred and fifty-nine, and of any other Public Act for the protection of the ports, harbours, shores, and navigable rivers of the United Kingdom or any part thereof.

Treasury may appoint warehousing ports or places, and warehouses, &c.

12. The Commissioners of the Treasury may, by their warrant, from time to time appoint the ports and inland bonding places in the United Kingdom which shall be warehousing ports or places for the purposes of the Customs Acts, in addition to those already appointed; and, subject to their directions, the Commissioners of Customs may by their order from time to time approve and appoint warehouses or places of security in such ports or places, and direct in what different parts or divisions of such warehouses or places, and in what manner, any goods and what sort of goods may, and may only, be warehoused, kept, and secured without payment of duty upon the first entry thereof or for exportation only, in cases where the same may be prohibited to be imported for home use; and the Commissioners of Customs may also fix the amount of rent which shall be payable in respect of any goods deposited or secured in any of the Queen's warehouses; and all such sums shall be paid, received, and appropriated as moneys not duties of Customs.

Rent in warehouses.

Warehouse-keeper to give general security.

13. The proprietor or occupier of every warehouse so approved (except existing warehouses of special security, in respect of which security by bond has hitherto been dispensed with), or some one on his behalf, shall, before any goods shall be warehoused therein, give or procure to be given security by bond, or such other security as the Commissioners of the Treasury or Customs may approve, for the payment of the full duties chargeable on any goods which shall at any time be warehoused in any warehouse duly approved by them for that purpose, or for the due exportation thereof.

Commissioners may appoint stations and sufferance wharves, &c.,

and regulate discharge of cargo and boarding of officers.

14. The Commissioners of Customs may from time to time, by order under their hands, appoint in the United Kingdom or the Channel Islands stations or places for ships arriving at or departing from any port or place to bring to for the boarding or landing of officers of the Customs, and may also appoint places to be sufferance wharves for the lading and unlading of goods, in such cases, under such restrictions, and in such manner as they shall see fit; and may also direct at what particular part or parts of any harbour, dock, quay, or other place in any such port ships laden with tobacco or any particular cargo shall moor or discharge such cargo; and the Commissioners of Customs, or the collector or other proper officer of any such port, may station officers on board any ship while within the limits of any port.

Power to revoke or alter former warrant or orders.

15. The Commissioners of the Treasury and the Commissioners of Customs may from time to time revoke or alter any such warrant or order made by them respectively.

Commissioners may order in what ports goods may be carried or water-borne by authorised persons.

16. The Commissioners of Customs may order and direct in what ports or places in the United Kingdom goods cleared for drawback or from the warehouse shall be carried or water-borne to be put on board any ship for exportation, and goods carried or water-borne from any importing ship to, or to be landed at, any wharf, quay, or other place, and such goods shall be so carried or water-borne only by persons authorised for that purpose by license under the hands of the Commissioners of Customs, who may revoke any such orders or directions, or make others in lieu thereof, when and as they may deem expedient; and may grant such licenses in such form and manner and to such persons as they may deem proper, and may revoke the same when and as they shall think fit; and before granting any such license may require such security, by bond or otherwise, for the faithful and incorrupt conduct of such person, as they shall deem necessary.

Commissioners may require security.

Collection of duties, &c.

As to the collection and management of duties of Customs, drawbacks, and allowances.

Duties, drawbacks, &c. to be under the management of the Commis-

17. All duties of Customs or other duties, rates, and charges under the management, collection, or control of the Commissioners of Customs, and all drawbacks and allowances now imposed and allowed, or which may hereafter be imposed or allowed by law, shall be under the management of the Commissioners of Customs for the time being and

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shall be ascertained, raised, levied, collected, paid, recovered, allowed, and applied or appropriated under the provisions of the laws for the time being in force relating thereto; and all duties, rates, charges, and drawbacks imposed and allowed according to any specified quantity or any specified value shall be deemed to apply in the same proportion to any greater or less quantity or value, and shall be paid and received in every part of the United Kingdom in British currency, and according to imperial weights and measures.

sioners of Customs.

Duties and drawbacks to be in British currency, and according to imperial weight and measure.

18. In all cases where any new duties of Customs or other duties, rates, or charges under the management, collection, or control of the Commissioners of Customs are or may be imposed by any Act of Parliament, or by any resolution of the House of Commons, in lieu of any duties payable at the time of the passing of such Act, such former duties shall be and continue payable until such new duties imposed in lieu thereof shall become chargeable, save and except in cases where the Act or resolution imposing such new duties shall otherwise provide; and all moneys arising from any duties of Customs, rates, or charges, or any arrears thereof, payable on account of any goods whatever imported into or exported from the United Kingdom under any former Act, although computed under such former Act, and whether secured by bond or otherwise, shall be levied, paid, and appropriated in the same manner as if the same had been made payable by this or any other Act in force for the time being; and all drawbacks or allowances payable under any former Act shall be paid or allowed under this or such other Act as may be in force for the time being.

When new duties of Customs are imposed former ones to continue until the new become chargeable, except in certain cases.

Duties due before the passing of this Act to be levied as if payable by this Act.

19. All goods deposited in any warehouse or place of security under any Act for the warehousing of goods, without payment of duty upon the first importation thereof, or which may be imported and on board any ship, shall, upon being entered for home consumption, be subject to such and the like duties as may at the time of passing such entry be due and payable on the like sort of goods under any Customs Acts in force at the time of passing such entry, save and except in cases where special provision shall be made by such Act to the contrary.

Goods in warehouse, when entered for home consumption, to be chargeable with existing duties on like sort of goods.

20. In the event of any increase, decrease, or repeal of duties of Customs chargeable upon any goods or commodities after the making of any contract or agreement for the sale or delivery of such goods duty-paid, it shall be lawful for the seller, in case such increase shall accrue before the clearance and delivery from the warehouse of such goods at such increased duty, and after payment thereof, to add so much money to the contract price as will be equivalent to such increase of duty, and he shall be entitled to be paid and to sue for and recover the same; and it shall be lawful for the purchaser under any such contract or agreement, in case such decrease or repeal shall take effect before the clearance and delivery from the warehouse at such decreased duty, or free of duty, as the case may be, to deduct so much money from the contract price as will be equivalent to such decrease of duty or repealed duty, and he shall not be liable to pay or be sued for or in respect of such deduction.

When contracts have been entered into, amount of increased or decreased duty to be added or deducted.

21. All money, bills, notes, and drafts received on account of the revenue of Customs in Great Britain, and all other money arising by the duties of Customs in Great Britain, shall from time to time be paid into the hands of the Governor and Company of the Bank of England, and shall be placed to an account to be raised in the books of the said company, intituled "The General Account of the Commissioners of Customs;" and all money arising from the duties of Customs in Ireland shall be paid into the receipt of Her Majesty's Exchequer.

All moneys, &c. received on account of Customs to be paid into the Bank of England.

22. The Commissioners of the Treasury may from time to time establish such rules and regulations as they may think necessary for keeping the accounts of the Commissioners of Customs with the Governor and Company of the Bank of England, and of the Governor and Company of the Bank of England in relation thereto, and also for payment and appropriation of the money arising from the duties of Customs, and so brought to account for Her Majesty's service, and from time to time alter or revoke such rules and regulations, and make others in lieu thereof; and the rules and regulations now in

The Treasury may make rules for keeping the accounts of the revenue of the Customs, and for appropriation thereof.

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Responsibility for money, &c.

Bank to keep an account to be returned to the Customs, for inspection by the Accountant and Comptroller General.

23. The Governor and Company of the Bank of England, or some person duly authorised in that behalf, shall daily, upon receiving any money, bills, notes, and drafts from or on account of the said Commissioners of Customs, make an entry of the money, bills, notes, and drafts so received in a book to be provided by the Governor and Company of the Bank of England, which book shall be forthwith redelivered to the persons making the payments for the Customs, for which money, bills, notes, and drafts the entry in the book herein-before mentioned shall be a sufficient discharge; and such book shall be inspected daily after its return by the Accountant and Comptroller General of the Customs, or his clerk (such clerk being first duly authorised by him, and for whose conduct he shall be answerable), who shall satisfy himself that all money, bills, notes, and drafts received by or on account of the said Commissioners have been duly paid into the Bank under the provisions of this Act; and any default which such Accountant and Comptroller General or his clerk may discover in that behalf shall be immediately reported by him to the said Commissioners of Customs.

Any default to be reported to the Commissioners of Customs.

Bank of England not to dispose of money, &c., except for a specified purpose.

24. The Governor and Company of the Bank of England shall not pay or transfer, apply, or dispose of any part of the money, notes, bills of exchange, or drafts which may be paid in and placed to the account of the said Commissioners of Customs from such account, except in accordance with the rules and regulations for the time being of the Commissioners of the Treasury, unless any such notes, bills of exchange, or drafts shall be required by the Solicitor of Customs for the purpose of taking out an extent for the security of the money for which the same shall have been given, in which case such notes, bills of exchange, or drafts, or any of them, shall be delivered to such solicitor or his clerk, on the order of the Commissioners of Customs for that purpose, and such delivery shall be entered in the book herein directed to be provided.

In London, debenture, &c. to be paid out of Commissioners account.

At any other port, out of moneys in collector's hands.

Limitation of time for return of duties overpaid extended to six years.

25. Every sum of money which shall be due in the port of London upon any debenture, certificate, or other instrument for the payment of any money out of the duties of Customs, shall be paid out of any money so paid into the Bank of England on account of the said Commissioners of Customs, in accordance with the rules and regulations for the time being in respect thereof, and every such payment shall be allowed by the Comptroller and Auditor General of Public Accounts in the settling or auditing of the accounts of the said Commissioners of Customs; and when any such payment shall become due at any other port in the United Kingdom, the same may be paid by the collector at such port out of any of the money in his hands arising from the duties of the Customs, under the directions of the said Commissioners of Customs; and the Commissioners of Customs are hereby authorised to return any money which shall have been overpaid as duties of Customs, at any time within six years after such overpayment, on its being proved to their satisfaction that the same was overpaid in error; but no such return shall be allowed unless the claim for the same shall have been made and established within such period of six years.

Commissioners of Customs may close accounts of collectors.

26. The Commissioners of Customs shall and may finally settle and close the accounts of any collectors or receivers of any part of the revenue of the Customs or other duties under their management, notwithstanding any erroneous appropriation of duties of Customs received by such collectors or receivers; and the said Commissioners are hereby empowered to correct any such appropriation, in order to prevent the accounts of any such collectors or receivers from being kept open; and all such corrections shall be allowed by the Comptroller and Auditor General of Public Accounts in passing the general accounts of Customs.

Customs duties, &c. payable to Exchequer

27. All Customs duties and other public moneys payable to the Exchequer account at the Bank of England shall be received to the credit of such account by the Governor and

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Company of the said Bank, under such regulations and directions as the Commissioners of Her Majesty's Treasury shall from time to time prescribe; and the specifications or statements of particulars required by an Act passed in the fourth and fifth years of the reign of His late Majesty King William the Fourth, chapter fifteen, intituled "An Act to "regulate the office of the receipt of His Majesty's Exchequer at Westminster," to be delivered to the cashier or other officer of the Bank of England by the person paying in any such money, shall be required only in such cases, and shall be signed and issued by such person, as the said Commissioners shall from time to time direct; and the acquittances for all payments made to the account of the Exchequer at the Bank of England shall be made out in such form and under such regulations as shall be prescribed by the said Commissioners; and such acquittances shall have in all respects the same force and validity in law as the acquittances heretofore given by the Comptroller of the Exchequer by virtue of the ninth section of the said recited Act of the fourth and fifth years of the reign of King William the Fourth; and the several orders, rules, and regulations which may be issued under the authority of this Act by the said Commissioners of Her Majesty's Treasury, as relating to such specifications and acquittances as aforesaid, shall be laid before both Houses of Parliament within six weeks after the issue of such orders, rules, and regulations, if Parliament shall be sitting, or if not sitting, then within six weeks next immediately after the re-assembling of Parliament.

account of Bank of England, to be received under such regulations as the Treasury shall prescribe.

28. If any person or persons shall knowingly and wilfully forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in forging or counterfeiting the name or handwriting of any Commissioner of Customs, or of any Accountant and Comptroller General of the Customs, or of any person acting for them respectively, to any draft, instrument, or writing whatsoever, for or in order to the receiving or obtaining any of the money in the hands or custody of the Governor and Company of the Bank of England on account of the said Commissioners of Customs, or shall forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in the forging or counterfeiting, any draft, instrument, or writing in form of a draft made by such Accountant and Comptroller General or person as aforesaid, or shall utter or publish the same knowing it to be forged or counterfeited, with intent to defraud any person whomsoever, every such person or persons so offending, being thereof convicted, shall be declared and adjudged to be guilty of felony.

Forgery declared felony.

29. Any moneys, chattels, or other valuable securities which shall or may be received by any officer, clerk, or other person 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 moneys, chattels, or valuable securities for the public service, and shall be considered as such within the meaning of the Act of the twenty-fourth and twenty-fifth Victoria, chapter ninety-six, and in any information, indictment, or other instrument in relation thereto, the same may be laid as the property of Her Majesty.

Certain moneys, &c. deemed within meaning of 24 & 25 Vict. c. 96.

As to disputes between the importers and officers of Customs respecting the duties of Customs.

Disputes between importers and officers.

30. If any dispute shall arise as to the proper rate of duty payable on any goods admissible for home consumption, the importer or consignee, or his agent, shall deposit in the hands of the collector of the Customs at the port of importation the duty demanded by such collector, which shall be deemed and taken to be the proper duty payable, unless an action or suit shall be commenced by the importer within three months after such deposit in one of Her Majesty's courts of law at Westminster, Dublin, or Edinburgh against such collector, to ascertain whether any and what duty is payable on such goods; and, on payment of such deposit, and on the passing of a proper entry for such goods by the importer, consignee, or agent, such collector shall cause delivery thereof.

In case of dispute, importer to deposit the duty, &c. demanded.

On payment of such deposit, &c., importer to have delivery.

31. All such deposits shall be paid by the collector to the general account of the Commissioners of Customs, to be carried by their authority to the Consolidated Fund of the United Kingdom of Great Britain and Ireland; and in case no such action or suit shall be

Deposits to be carried to Consolidated Fund.

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If no action brought, deposit to be retained as duties.

If action determined against the revenue, importer indemnified.

brought, such deposit shall be applied to the use of Her Majesty, in the same manner as if it had been originally paid and received as the duty due on such goods; and in case of such action or suit, if it shall be determined that the duty so deposited was not the proper duty, but that a less duty was payable, the difference between the deposit and the duty found to be due, or the whole deposit, as the case may require, shall be returned to such importer, with interest thereon after the rate of five pounds per centum per annum for the period during which the sum so paid or returned shall have been deposited; and shall be accepted by such importer in satisfaction of all claims in respect of the importation of such goods and the duty payable thereon, and of all or any damages and expenses incident thereto.

Complaints, &c.

As to complaints, disputes, and inquiries.

Disputes and inquiries in London.

32. If in the port of London any dispute shall arise between any merchants or other persons and any officer of Customs as to the seizure or detention of any ship or goods, or as to any apparently accidental omission, inadvertency, or noncompliance with the laws and regulations relating to the Customs, the Commissioners may determine such dispute as they may deem just, and if they find that penalty or forfeiture has been incurred they may mitigate or remit the same.

Appeal to open court.

33. In case any merchant or other person who shall feel himself aggrieved by the determination of the Commissioners of Customs, or have any complaint against any officer of Customs as to anything done or omitted by him in or about the execution of his duty, the party so aggrieved or complaining shall be desirous of stating his case personally to one of the Commissioners of Customs, he may do so on application to the Board during the official hours of attendance at the Custom House, or if he prefer it, may on application in writing to the Commissioners of Customs, stating therein his grievance or complaint, have the same inquired into by one of the said Commissioners, who shall hear the matter in the presence of the parties, and of any persons interested or desirous of attending; and such Commissioner shall take any evidence on oath which may be tendered on such inquiry, reducing the same into writing in a narrative form, and shall lay the same, with his opinion thereon, before the Commissioners of Customs for their consideration; and such Commissioner shall have the same power and authority for enforcing order during such inquiry as is vested in justices of the peace in petty sessions.

Commissioner to conduct public inquiry.

Power to keep order.

Commissioners to prosecute or decide.

34. The Commissioners of Customs, upon such evidence and opinion, shall, by order under the hands of any two of them, either decide the case, or direct a prosecution if they see fit; and such decision, in case any penalty or forfeiture shall be adjudged thereby, shall have the same force and effect as a legal conviction for penalties by a justice of the peace; and a copy of such order shall be served upon the person adjudged to pay such penalty or forfeiture, either personally or by post, or by leaving the same at his last known place of abode or business, and in case of non payment thereof within one week after such service, unless he shall have given notice in writing to the Commissioners of Customs or their solicitor of his refusal to abide by such order, and upon the production of such order to any justice of the peace he shall enforce the same in such manner as justices are empowered by law to enforce penalties lawfully imposed by them; but if such person shall give such notice in writing to the Commissioners of Customs or their solicitor, they may direct such proceedings thereon as they may see fit, or the party against whom such order shall have been made shall have the same remedy by action at law as if no such order had been made.

Award may be enforced.

Disputes and inquiries at outports.

35. In case of any such dispute at any of the outports, the like inquiry shall be held by any collector or other person deputed for that purpose by the Commissioners of Customs, in the same manner in all respects, and with the like authority for maintaining order, as herein-before provided with reference to inquiries in the port of London.

Inquiries may be conducted by Commissioners, &c.

36. Whenever the Commissioners of Customs shall direct any inquiry as to any matter under their management, or as to the conduct of any person employed therein such inquiries may be held by the Commissioners for the time being, or by any one or

more of them, or by any person deputed by them either specially for holding any particular inquiry or generally for holding such inquiries; and if on any such inquiry the person holding the same shall require the evidence of any witness on oath, he is hereby authorised and empowered to administer such oath; and any witness so sworn who shall give false evidence on such inquiry shall be guilty of perjury, and, on conviction, be liable to the pains and penalties thereof. MANAGEMENT. Oath may be administered. Perjury.

37. Upon any such inquiry it shall be lawful for the Commissioners of Customs, or any one of them, or other person so deputed to hold the same, to summon from any part of the United Kingdom any person required as a witness on such inquiry to attend on the hearing thereof, then and there to give evidence upon oath touching the matter of such inquiry, or otherwise in relation thereto; and every person so summoned, having the reasonable expenses of attendance, if required, tendered to him at the time of service of such summons, who shall neglect to appear in pursuance thereof, or who, having so appeared, shall refuse to be sworn, affirm, give evidence, or answer to the best of his knowledge any question put to him, shall forfeit the sum of five pounds, and in default of payment any justice shall, on production to him of a certificate under the hand of the Commissioner or other person holding such inquiry, that such penalty has been incurred by the party named in such certificate, commit the offender to any prison for a period not exceeding two months. Power to summon witnesses. Penalty.

38. The Commissioners of Customs shall from time to time make such rules and orders for the conduct of such inquiries as they may deem expedient. Regulations for conduct of inquiries.

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

39. 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. Importation and prohibition.

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

41. 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. Importation direct.

42. 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. Prohibitions and restrictions.

IMPORTATION AND WAREHOUSING.

A TABLE OF PROHIBITIONS AND RESTRICTIONS INWARDS.

Goods prohibited to be imported.

Table of prohibitions and restrictions.

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 dessemination 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.

Tobacco, 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.

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.

Arms, &c. may be prohibited.

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

Lists of prohibited books to be exposed at Custom Houses.

44. 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 copy-

right, 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.

Persons complaining of prohibition of books in copyright lists may appeal to a judge in chambers.

45. 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.

Nothing to prevent persons aggrieved from proceeding at law, &c.

Vessels arriving to come quickly to place of unlading, and bring to at the stations for boarding officers.

Accommodation of officers on board.

Penalty 20*l.*

46. 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 unlading 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 unlading, 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.

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 100*l.*

Officers may put seals upon stores inwards.

47. 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

If such seals be broken, or the stores secretly conveyed away, master to forfeit 20*l.*

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.

Time and place of landing goods inwards.

48. 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.

Goods unshipped contrary to regulations, forfeited.

Goods not forthwith removed and landed, forfeited.

Account of bullion or coin to be delivered to the officers of customs.

49. 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.

Report of cargo.

As to report of cargo.

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

50. 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.

On failure, master to forfeit 100*l.*

Goods not reported may be detained.

51. 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.

Commissioned ships, British or foreign, having goods on board, persons in charge to deliver an account or forfeit 100*l.*

52. 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.

IMPORTATION AND WAREHOUSING.

Such ships liable to search

53. 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 unlading 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.

Master to answer questions.

Bulk not to be broken or stowage altered.

Penalty 100*l.*

54. 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.

Packages reported "Contents unknown" may be opened and examined.

Prohibited goods forfeited

As to the entry of dutiable goods for home use.

Entry for home use.

55. 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.

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

56. 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.

Payment of duties.

Warrant for delivery.

As to the entry of goods intended to be warehoused without payment of duty on first entry thereof.

Entry for warehousing.

57. 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.

Particulars of entry according to Form No. 3. in Schedule B.

Warrant for warehousing.

Entry for home consumption.

As to the entry of goods landed for examination by bill of sight and perfecting entry thereof.

Entry by bill of sight, &c.

58. 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

Entry by bill of sight when goods not known.

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Form No 4.

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.

Warrant for landing.

Before delivery, importer to make perfect entry.

59. 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.

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

60. 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 shall 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.

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.

61. 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 due landing of the goods, the same shall be deemed to be goods landed without entry.

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

62. 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.

Entry of British goods returned.

British goods returned to be deemed foreign.

63. 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. IMPORTATION AND WAREHOUSING.

As to the entry of goods free of duty. *Entry of free goods.*

64. 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. Particulars of entry according to Form No. 5. in Schedule B. Warrant for delivery. Account of free goods.

As to entries of goods in any of the foregoing cases. *Entries generally.*

65. 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. Bill of entry to be in duplicate.

66. 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. Goods concealed in packages or delivered without entry, forfeited. Passengers baggage.

67. 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. Penalty on fraudulent import entries and concealments.

68. 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. Surplus stores not excessive may be entered for private use or warehouse.

69. 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 Agent to produce authority if required.

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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.

Officers may take samples.

70. 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.

No entry, &c. valid unless in accordance with Acts.

71. 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.

Importer or agent failing to comply with regulations to forfeit 20*l.*

72. 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.

Entry, time for.

As to the time within which goods shall be entered and landed after the arrival of the importing ship.

Goods not entered within fourteen days may be conveyed to Queen's warehouse.

73. 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 only of 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 herein-after 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.

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.

Combustibles not to be deposited in Queen's warehouse.

74. 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.

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

75. 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.

Unshipping, landing, and examination.

As to the unshipping, landing, examination, warehousing, and custody of goods.

Unshipping, carrying, landing, weighing, &c., and depositing of goods, to be done at the expense of the importer.

76. 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.

Proper officer of Customs to take account of goods for warehouse.

77. 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.

Contents of packages to be marked thereon, and entered in landing book.

Goods to be entered and duties ascertained and paid according to landing account.

78. 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.

Warehoused goods to be deposited in original packages or those of which account is taken.

Goods altered or removed without sanction of officers, forfeited.

79. 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

IMPORTATION AND WAREHOUSING.

proper warrant, order, or authority for that purpose, such goods and packages shall be forfeited.

Commissioners to direct what goods may be bulked, sorted, packed, &c.

80. 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.

Warehouse keeper neglecting to stow goods properly to forfeit 5*l*.

81. 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.

Warehouse keeper neglecting to produce goods deposited when required to forfeit 5*l*.

82. 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.

Goods not duly warehoused, or fraudulently concealed or removed, forfeited.

83. 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.

Persons clandestinely opening warehouse, &c. to forfeit 100*l*.

84. 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.

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.

85. 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.

If goods be damaged by fire, &c., the importer not entitled to compensation.

86. 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.

Commissioners of Customs may remit duties on warehoused goods lost or destroyed.

87. 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.

Removal.

As to the removal of warehoused goods.

Goods may be removed from one warehousing port to another, or from one warehouse to another in the same port.

88. 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

Regulations for removal.

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.

IMPORTATION AND WAREHOUSING.

Officers at port of removal to transmit account of goods to officers at port of destination.

89. 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.

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.

Goods, on arrival at the port of destination, to be subject to same regulations as goods on first importation.

90. 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.

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.

91. 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.

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.

92. 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 proprietor 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.

IMPORTATION AND WAREHOUSING.

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.

93. 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.

Tobacco abandoned as not worth the duty to be destroyed.

94. 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.

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.

95. 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.

Wines may be mixed, and samples taken.

After repacking, damaged parts may be destroyed.

Goods in warehouses may be taken out under certain regulations and with security for duties.

96. 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.

IMPORTATION AND WAREHOUSING.

Entry for home consumption and exportation.

Entry for exportation or home use.

97. 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.

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.

98. 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.

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

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

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

EXPORTATION.

Warehoused goods not to be exported in ship of less than forty tons burden.

100. No person shall export any warehoused goods, or goods liable to duties of Customs transhipped, or goods entitled to drawback on exportation, nor shall enter any such goods for exportation from the United Kingdom to parts beyond the seas, in any ship of less burden than forty tons.

Master of vessels outwards to deliver certificate of clearance of last voyage, and to make entry outwards.

Form No. 6.

101. The master of every ship in which any goods are to be exported from the United Kingdom to parts beyond the seas, or his agent, shall, before any goods be taken on board, except as is hereafter provided, deliver to the collector a certificate from the proper officer of the due clearance inwards or coastwise of such ship of her last voyage, and shall also deliver therewith an entry outwards of such ship, verified by his signature in the form No. 6 in Schedule B. to this Act, and containing the several particulars indicated in or required thereby, or in such other form or manner as the Commissioners of Customs may direct; and if such ship shall have commenced her lading at some other port, the master shall deliver to the proper officer the clearance of such goods from such other port; and if any goods be taken on board any ship at any port before she shall have entered outwards at such port (unless a stiffening order, when necessary, shall be issued by the proper officer to lade any heavy goods for exportation on board such ship), the master shall forfeit the sum of one hundred pounds; provided that, on the arrival at any port in the United Kingdom of any ship about to deliver her cargo at more than one port in the United Kingdom, it shall be lawful, subject to such regulations as the Commissioners of Customs may deem necessary, to allow the entry outwards of such ship, and to permit the shipment of goods, other than spirits or tobacco, for exportation in such ship to the foreign destination for which such ship shall be entered outwards, before the whole of the goods imported in such ship shall have been discharged therefrom, the complete separation

Penalty 100*l.*

Shipment of goods for exportation.

EXPORTATION.

of such goods from the inward cargo being effected to the satisfaction of the collector or other proper officer of the port: Provided also, that on any ship commencing to load goods for exportation to parts beyond the seas not having on board any drawback or other goods liable to duties of customs or excise, and about to proceed to any other port in the United Kingdom to complete her loading, it shall be lawful, subject to such regulations as the Commissioners of Customs may deem necessary, to permit such ship, notwithstanding any provisions to the contrary, to convey goods not entitled to drawback or liable to duties of customs or excise from the port at which such ship shall commence loading to any other port or ports in the United Kingdom for delivery there, the complete separation of such goods from the cargo to be exported to be effected to the satisfaction of the collector or other proper officer at the port of shipment.

Goods not to be shipped except on proper days and places, nor until entry and clearance.

Officers may open packages and examine goods.

102. No warehoused or drawback goods shall be shipped, put off, or water-borne to be shipped for exportation from any port or place in the United Kingdom on Sundays or public holidays, except by special permission of the Commissioners of Customs, nor from any place not being a legal quay, wharf, or other place duly appointed for such purpose, nor without the presence or authority of the proper officer of Customs, nor before due entry outwards of such ship and due entry of such goods, nor before due clearance thereof for shipment; and any such goods shipped, put off, or water-borne to be shipped contrary hereto shall be forfeited; and it shall be lawful for such officers to open and examine all goods shipped or brought for shipment at any place in the United Kingdom, and the opening for that purpose of packages containing such goods, and the weighing, repacking, landing (when water-borne), and the shipping thereof shall be done by or at the expense of the exporter.

British and Irish spirits in nine-gallon casks.

103. If any British or Irish spirits shall be exported from Great Britain or Ireland to parts beyond the seas, or be removed to the Isle of Man, or be brought to Great Britain or Ireland, or to any wharf, quay, or other place, or water-borne for that purpose, in casks containing less than nine gallons each of such spirits, the same shall be liable to forfeiture.

As to the entry and clearance of goods for exportation.

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.

104. 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.

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

105. 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.

EXPORTATION.

106. 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.

Drawback goods not agreeing with shipping bill forfeited.

Penalty for claiming more drawback than is due.

107. 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.

Inland revenue drawback.

Notice to officer.

Shipment to be certified.

108. 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 forfeifed.

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

109. 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.

Provisions as to exportation applicable to transhipment and drawback goods.

110. 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 B. 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.

Specifications for free goods six days after clearance.

Forms Nos. 8 and 9.

Except as to salmon.

111. 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

Master or owner to deliver manifest of goods shipped.

EXPORTATION.

specification or manifest, or otherwise incident thereto, shall for every such offence forfeit five pounds.

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

112. 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.

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

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

Licensed lighterman to carry goods.

114. If any goods cleared for drawback or from the warehouse shall be carried or water-borne 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.

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

115. 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.

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

116. 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.

As to debentures for drawback on goods exported.

Debenture for drawback.

117. For the purpose of computing and paying any drawback claimed and payable upon any goods duly entered, shipped, and exported, a debenture shall in due time after such entry be prepared by the collector or other proper officer; certifying in the first instance the entry outwards of such goods; and so soon as the same shall have been duly exported, and a notice containing the particulars of the goods shall have been delivered by the exporter to the export officer, the shipment and exportation thereof shall be certified upon such debenture by the export officer, and the debenture shall thereupon be computed and passed with all convenient despatch.

Declaration as to exportation and right to drawback.

118. The person entitled to any drawback on any goods duly exported, or his agent authorised by him for that purpose, shall make and subscribe a declaration upon the debenture that the goods mentioned therein have been actually exported, and have not been re-landed, and are not intended to be re-landed in any part of the United Kingdom, and that such person at the time of entry and shipping was and continued to be entitled

to the drawback thereon, and the name of such person shall be stated in the debenture, which shall then be delivered to such person or his agent, and the receipt of such person on the debenture, countersigned by the holder of such debenture, if the same shall have been transferred in the meantime, shall be the discharge for such drawback when paid. EXPORTATION. Name of person entitled to be declared.

119. No debenture for any drawback allowed upon the exportation of any goods shall be paid after the expiration of two years from the date of the shipment of such goods. Payment within two years.

120. If any goods which have been cleared to be exported from the warehouse or for any drawback shall be shipped or entered to be shipped on board any vessel of less burden than forty tons, or shall not be duly exported to parts beyond the seas, or if the same or any other goods which shall have been shipped for exportation shall be unshipped or re-landed in any part of the United Kingdom (such goods not having been duly re-landed or discharged as short-shipped under the care of the proper officers), or shall be carried to any of the Channel Islands (not having been duly entered, cleared, and shipped to be exported or carried directly to such islands), the same shall be forfeited, together with any ship, boat, or craft which may have been used in so unshipping, re-landing, landing, or carrying such goods from the ship in which the same were shipped for exportation; and the master of such ship, and any person by whom or by whose orders or means such goods shall have been so unshipped, re-landed, landed, or carried, or who shall aid, assist, or be concerned therein, shall forfeit all claim to such drawback if not received, or if received, a sum equal to the amount of such drawback or treble the value of such goods, or a penalty of one hundred pounds, at the election of the Commissioners of Customs. Warehouse or debenture goods not duly exported.

121. Wine intended for the consumption of officers of Her Majesty's Navy on board such of Her Majesty's ships in actual service as they shall serve in, not exceeding in any one year for use of such officers the quantities herein-after respectively mentioned; that is to say, Wine allowed for officers in the navy.

	Gallons.
For every Admiral - - - - -	1,260
„ Vice-Admiral - - - - -	1,050
„ Rear-Admiral - - - - -	840
„ Captain of the 1st and 2nd rate - -	630
„ Captain of the 3rd, 4th, and 5th rate - -	420
„ Captain of an inferior rate - - -	210
„ Lieutenant or other commanding officer, marine officer, master, paymaster, or surgeon -	105

may be taken from the warehouse without payment of duty and shipped at such ports and under such regulations as the Commissioners of Customs may direct or approve.

122. If any such officer shall leave the service or be removed to another ship, the officer of the Customs may permit the transfer of any such wine from one officer to another, as part of his proportion, whether on board the same ship or another, or the transhipment from one ship to another for the same officer, or the re-landing and warehousing for future re-shipment; and the officers of Customs at any port may receive the duties for any of such wine, and deliver the same for home use; but if any of such wine be not laden on board the ship for which the same was intended, or be unladen from such ship without permission of the proper officer of Customs, the same shall be forfeited. On officers leaving the service, &c. wine transferable to others.

123. The paymaster or other proper officer of any of Her Majesty's ships of war in actual service may enter and ship, at any port approved of by the Commissioners of Customs, in the proportions herein-after mentioned, any tobacco there warehoused in his name or transferred into his name for the use of the ship in which he shall serve, provided such paymaster shall deliver to the collector or other proper officer of such port a certificate from the captain of such ship, stating the name of the paymaster, and the number of men belonging to the ship, and shall also give bond, with one sufficient surety, in treble the duties payable on the tobacco, that no part thereof shall be re-landed without leave of the officers of Customs. Paymasters of Her Majesty's ships may ship tobacco for crew free of duty.

EXPORTATION.

Paymaster removed from one ship to another may tranship tobacco with permission.

124. If any paymaster or other proper officer shall be removed from one ship to another, the collector or other proper officer of any port may permit the transhipment of the remains of any tobacco for the use of such other ship, upon due entry thereof by such paymaster or other proper officer, setting forth the time when and the port at which such tobacco was first shipped; and if any such ship shall be paid off, the collector or other proper officer of the port may permit the remains of such tobacco to be landed, and to be entered by the paymaster or other proper officer of such ship, either for payment of duties, or to be warehoused for the term of six months for the supply of some other ship, in like manner as any tobacco may be warehoused and supplied at any port, or for payment of all duties within such six months; and all tobacco warehoused for the purpose of so supplying Her Majesty's ships of war shall be subject to the laws in force relating to the warehousing of tobacco generally so far as the same are applicable.

Limiting the quantity of tobacco.

125. No greater quantity of tobacco shall be allowed to any ship of war than two pounds by the lunar month for each of the crew of such ship, nor shall any greater quantity be shipped at any one time than sufficient to serve the crew of such ship for six months after such rate of allowance; and the collector or other proper officer of the port at or from which any such tobacco shall be supplied to any such ship, or landed from any such ship, or transferred from one such ship to another, shall transmit a particular account thereof to the Commissioners of Customs, in order that a general account may be kept of all the quantities supplied to and consumed on board each of such ships under the allowances before granted.

As to the shipment of stores.

Victualling bill for stores.

126. The master of every ship of the burden of forty tons or upwards departing from any port in the United Kingdom upon a voyage to parts beyond the seas shall, upon due authority and request made by him, and upon such terms and conditions as the Commissioners of Customs may direct, receive from the export officer an order for the shipment of such stores as may be required and allowed by the collector or other proper officer for the use of such ship, with reference to the number of the crew and passengers on board and the probable duration of the voyage on which she is about to depart; and every such request shall be made in such form and manner as the collector or other proper officer shall require, and shall be signed by the master or owner of the vessel; and the master, or his agent duly authorised by him in writing for that purpose, shall deliver to the export officer the stores content, containing the particulars of such stores, and shall make out and subscribe thereon, in the presence of the proper officer, a declaration that the contents thereof are true, and that all the requirements of the Merchant Shipping Acts respecting outward-bound ships have been complied with, and also an account of the stores so shipped, together with any other stores then already on board, and the latter, when signed by the export officer and countersigned by the collector or other proper officer, shall be the victualling bill; and no stores shall be shipped for the use of any ship, nor shall any articles taken on board any ship be deemed to be stores, except such as shall be borne upon such victualling bill; and if any such stores shall be re-landed at any place in the United Kingdom (without the sanction of the proper officers of Customs), the same shall be forfeited, and the master and owner of the ship shall each be liable to a penalty of treble the value of such stores, or one hundred pounds, at the election of the Commissioners.

Stores illegally re-landed forfeited, and penalty 100*l.*

As to clearance outwards.

If inward cargo reported for exportation copy of report thereof to be delivered to the searcher.

127. If there be on board any ship any goods being part of the inward cargo reported for exportation in the same ship, the master shall, before clearance outwards of such ship from any port in the United Kingdom, deliver to the searcher a copy of the report inwards of such goods, certified by the collector or other proper officer, and if such copy be found to correspond with the goods so remaining on board, the export officer shall sign the same, to be filed with the certificates or shipping bills, if any, and victualling bill of the ship.

EXPORTATION.

128. Before any ship shall be cleared outwards from the United Kingdom, the master, or other person authorised in writing by him, shall attend before the collector or other proper officer, and shall answer all such questions as shall be demanded of him by such collector or other proper officer concerning the ship, the cargo, and the voyage, and shall deliver to the collector or other proper officer a content of such ship in the form No. 10 in Schedule B. to this Act, or to the same effect, and containing the several particulars therein required as far as the same can be known by him, and shall make and subscribe the declaration at the foot thereof in the presence of the collector or other officer, unless such content shall be in any case dispensed with by the Commissioners of Customs under such regulations as they may see fit, and before clearance shall deliver the certificates, if any, to the collector or other proper officer, who shall file them, together with a copy of the report inwards, if any, of goods reported for exportation in such ship, and the victualling bill, with a label attached and sealed thereto in the form and to the effect following:

Before clearance, certificates to be delivered to the proper officer.

Content.

Form No. 10.

(Seal.)

CLEARANCE LABEL.

Number of Certificates (*Numbers in Figures*).
Ship (*Name of Ship*).
Master (*Name of Master*).
Date of Clearance _____

Signatures of Collector or other proper Officers of Customs - } _____

and such label, when filled up and signed by the proper officers, shall be the clearance and authority for the departure of the ship.

Label signed, authority to depart.

129. When any ship having been cleared at one port proceeds to take in goods at any other port, the master shall, after due shipment of such goods at such other port, deliver to the collector or other proper officer there an additional like content of the goods so shipped, and so on from port to port until final clearance outwards of the ship, and in each instance the additional certificates, if any, and other necessary documents, shall be attached to the label used at the first port of departure, and be sealed in like manner.

Additional content for goods shipped at other ports.

130. If any goods for the exportation of which in any ship bond shall have been given shall not be duly shipped before the departure of such ship, such goods shall be forfeited unless due notice of the non-shipment thereof shall be given to the proper officer immediately after such departure, in order that he may certify the short shipment thereof; and if such goods shall not within fourteen days after the final clearance of the ship be re-warehoused or re-entered for exportation under bond in some other ship, the person entering the same shall forfeit the sum of five pounds; and if any goods shall be unshipped without the sanction of the proper officer of Customs in any part of the United Kingdom from any ship entered outwards, such goods shall be forfeited and the master of such ship and every person concerned in such unshipment shall forfeit one hundred pounds, or treble the value of the goods so unshipped or landed.

Short shipment of goods to be notified to proper officer.

Goods unshipped.

Penalty.

131. If any goods for which entry before shipment is required shall be shipped, put off, or water-borne to be shipped, without being duly cleared, or otherwise contrary to the provisions of this or any other Act relating to the Customs, the same shall be liable to forfeiture.

Goods shipped contrary to provisions forfeited.

132. If any ship having on board any goods shipped as cargo or any goods reported inwards for exportation in such ship, or any stores liable to duty or entitled to drawback, shall depart from any port without being duly cleared, the master shall forfeit the sum of one hundred pounds.

Penalty on departing without being cleared.

133. If any ship shall depart in ballast from the United Kingdom for parts beyond the seas, not having any goods on board except stores borne upon the victualling bill, nor any goods reported inwards for exportation in such ship, the collector or other proper officer

In ballast.

EXPORTATION.

Master to answer questions.

Ships carrying passengers, chalk, or slate in ballast.

may, on the application of the master, clear such ship in ballast; but the master of such ship shall answer to the collector or other proper officer such questions touching her departure and destination as shall be demanded of him; and ships having only passengers with their baggage on board, and ships laden only with chalk or slate, shall be deemed to be in ballast, and if any ship having any such stores on board or any goods for exportation in the same ship, shall depart without being duly cleared, the master shall forfeit one hundred pounds.

Boarding of ships.

As to boarding and departure of ships after clearance.

Officer may board ship after clearance.

134. Any officer of Customs may go on board any ship after clearance outwards within the limits of any port in the United Kingdom, or within one league of the coast thereof, and may demand the ship's clearance, and if the master shall refuse to produce the same and answer such questions concerning the ship, cargo, and intended voyage as may be demanded of him, he shall forfeit the sum of five pounds.

If officers put seals upon stores from the warehouse outwards, and such seals be broken, master to forfeit 20*l.*

135. If any officer of Customs shall place any lock, mark, or seal upon any stores or goods taken from the warehouse without payment of duty as stores on board any ship or vessel departing from any port in the United Kingdom, and such lock, mark, or seal be wilfully opened, altered, or broken, or if such stores be secretly conveyed away, either while such ship or vessel remains at her first port of departure, or at any port or place in the United Kingdom, or on her passage from one such port or place to another before the final departure of such ship or vessel on her foreign voyage, the master shall forfeit the sum of twenty pounds.

Ships not bringing to at stations, penalty 20*l.*

Carrying away officers, penalty 100*l.*

136. If any ship departing from any port in the United Kingdom shall not bring to at such stations as shall be appointed by the Commissioners of Customs for the landing of officers from such ships, or for further examination previous to such departure, the master of such ship shall forfeit the sum of twenty pounds; and if any ship shall depart from any port with any Customs or other Government officer on board, without the consent of such officer, the master shall forfeit one hundred pounds.

Time of exportation and departure defined.

137. The time at which any goods, unless prohibited as herein-after mentioned, shall be shipped on board any export ship shall be deemed to be the time of exportation of such goods, and the time of the last clearance of any ship shall be deemed to be the time of departure of such ship, except as to any goods prohibited to be exported as contraband of war, with reference to which the exportation shall be deemed to be the actual time of the ship's departure on her outward voyage.

Goods prohibited by proclamation.

138. The following goods may, by proclamation or Order in Council, be prohibited either to be exported or carried coastwise; arms, ammunition, and gunpowder, military and naval stores, and any articles which Her Majesty shall judge capable of being converted into or made useful in increasing the quantity of military or naval stores, provisions, or any sort of victual which may be used as food for man, and if any goods so prohibited shall be exported or brought to any quay or other place to be shipped for exportation from the United Kingdom or carried coastwise, or be water-borne to be so exported or carried, they shall be forfeited.

In case of public emergency, &c., pre-entry of export or coastwise goods may be required.

139. The Commissioners of Customs may, by order under their hands, require due entry and clearance before shipment, and in such manner as they may direct, of any goods intended for exportation or carriage coastwise, on being satisfied that the public interests render such course expedient, and if upon such entry the goods shall not be found to correspond with the particulars contained therein, they may be detained until the cause be explained to the satisfaction of the Commissioners of Customs, who may thereupon restore the same on such terms as they may see fit; and any exporter and shipper of any cask or package, containing any explosives as defined by "The Explosives Act, 1875," or by any Order in Council made pursuant thereto, shall duly enter the same before shipment thereof, and in the entry outwards or coastwise thereof shall correctly describe

such explosive according to such definition; and if he shall fail or neglect to make such entry, or if the same be false in any particular, he shall forfeit the sum of one hundred pounds, and such cask or package, and the contents thereof, shall also be forfeited. EXPORTATION.

AS TO COASTING TRADE. COASTING TRADE.

140. All trade by sea from any one part of the United Kingdom to any other part thereof shall be deemed to be a coasting trade, and all ships while employed therein shall be deemed to be coasting ships, and no part of the United Kingdom, however situated with regard to any other part, shall be deemed in law, with reference to each other, to be parts beyond the seas; and if any doubt shall at any time arise as to what or to or from what parts of the coast of the United Kingdom shall be deemed a passage by sea, the Commissioners of the Treasury may determine and direct in what cases the trade by water from one port or place in the United Kingdom to another of the same shall or shall not be deemed a trade by sea within the meaning of this or any Act relating to the Customs. All trade by sea from part of the United Kingdom to another to be deemed coastwise, and no part to be deemed beyond the sea.

141. Every foreign ship proceeding either with cargo or passengers or in ballast on any voyage from one part of the United Kingdom to another, or from the Islands of Guernsey, Jersey, Alderney, Sark, or Man to the United Kingdom, or from the United Kingdom to any of the said islands, or from any of the said islands to any other of them, or from any part of any of the said islands to any other part of the same, shall be subject, as to stores for the use of the crew and in all other respects, to the same laws, rules, and regulations to which British ships when so employed are now subject; but no such foreign ship nor any goods carried therein shall, during the time she is so employed, be subject to any higher or other rate of dock, pier, harbour, light, pilotage, tonnage, or other dues, duties, tolls, rates, or other charges whatsoever, or to any other rules as to the employment of pilots, or any other rules or restrictions whatsoever, than British ships employed in like manner or goods carried therein, any law, charter, special privilege, or grant to the contrary notwithstanding; nor shall any body corporate or person having or claiming any right or title to any such higher or other rates, dues, duties, tolls, or other charges as aforesaid be entitled to any compensation in respect thereof under any law or statute relating thereto, or otherwise howsoever. Foreign ships in coasting trade subject to same rules as British ships. Foreign ships employed in the coasting trade not to be subject to higher rates than British ships.

142. No goods shall be carried in any coasting ship, except such as shall be laden to be carried coastwise at some port or place in the United Kingdom, and no goods shall be laden on board any ship to be carried coastwise until all goods brought in such ship from parts beyond the seas shall have been unladen, and if any goods shall be taken into or put out of any coasting ship at sea or over the sea, or if any coasting ship shall touch at any place over the sea, or deviate from her voyage, unless forced by unavoidable circumstances, or if the master of any coasting ship which shall have touched at any place over the sea shall not declare the same in writing under his hand to the collector or other proper officer at the port in the United Kingdom where such ship shall afterwards first arrive, the master of such ship shall forfeit the sum of one hundred pounds. Coasting ship confined to coasting voyage.

143. If any goods shall be unshipped from any ship arriving coastwise, or be shipped or water-borne to be shipped to be carried coastwise, on Sundays or holidays, or unless in the presence or with the authority of the proper officer of the Customs, or unless at such times and places as shall be appointed or approved by him for that purpose, the same shall be forfeited, and the master of the ship shall forfeit the sum of fifty pounds. Times and places for landing and shipping.

144. The master of every coasting ship shall keep or cause to be kept a cargo-book, stating the names of the ship, the master, and the port to which she belongs, and of the port to which she is bound on each voyage, and shall at every port of lading enter in such book the name of such port, and an account of all goods there taken on board such ship, stating the descriptions of the packages and the quantities and descriptions of the goods therein, and the quantities and descriptions of any goods stowed loose, and the names of the respective shippers and consignees, so far as such particulars are known to him, and Master of coasting vessel to keep a cargo-book.

COASTING TRADE.

shall at every port of discharge of such goods note the respective days on which the same or any of them are delivered out of such ship, and the respective times of departure from every port of lading and of arrival at every port of discharge; and such master shall, on demand, produce such book for the inspection of any officer of Customs, who shall be at liberty to make any note or remark therein; and if upon examination any package entered in the cargo-book as containing foreign goods shall be found not to contain such goods, such package, with its contents, shall be forfeited, or if any package shall be found to contain foreign goods not entered in such book, such goods shall be forfeited; and if such master shall fail correctly to keep such cargo-book, or to produce the same, or if at any time there be found on board such ship any goods not entered in such book as laden, or any goods noted as delivered, or if any goods entered as laden or any goods not noted as delivered be not on board, the master of such ship shall forfeit the sum of twenty pounds.

Penalty for false entries in such book.

Account previous to departure to be delivered to collector in the Form No. 11. in Schedule B.

145. Before any coasting ship shall depart from her port or place of lading, an account, with a duplicate thereof, in the form No. 11 in Schedule B. to this Act, and containing the several particulars indicated in or required thereby, and signed by the master, shall be delivered to the collector or other proper officer, who shall retain the duplicate, and return the original, dated and signed by him; and such account shall be the clearance of the ship for the voyage, and the transire or pass for the goods expressed therein; and if the master shall fail to deliver a correct account he shall forfeit a sum of twenty pounds;

Commissioners may grant general transires.

provided that the Commissioners of the Customs may, when deemed by them expedient, permit general transires to be given, under such regulations as they may direct, for the lading and clearance and for the entry and unlading of any coasting ship and goods, but the same may be revoked by notice in writing under the hand of the proper officer delivered to the master or owner of any ship or any of the crew on board.

Transire to be delivered in 24 hours after arrival.

Inland Revenue goods.

Goods from the Isle of Man.

146. Within twenty-four hours after the arrival of any coasting ship at the port or place of discharge, and before any goods be unladen, the transire, with the name of the place or wharf where the lading is to be discharged noted thereon, shall be delivered to the collector or other proper officer, who shall note thereon the date of delivery; and if any of the goods on board such ship be subject to any duty of excise, the same shall not be unladen without the authority or permission of the proper officer of excise; and if any goods on board any coasting ship arriving in Great Britain or Ireland from the Isle of Man shall be the growth or produce of that isle, or manufactures of that isle from materials the growth or produce thereof, or from materials not subject to duty in Great Britain or Ireland, or from materials upon which the duty shall have been paid and not drawn back in Great Britain or Ireland, the same shall not be unladen until a certificate be produced to the collector or other proper officer from the collector or other proper officer at the port or place of shipment, that proof had there been made in manner required by law that such goods were of such growth, produce, or manufacture, as the case may be;

Penalty for illegal unlading.

Forfeiture of goods.

and if any goods shall be unladen contrary hereto, the master shall forfeit the sum of twenty pounds; and if any goods shall be laden on board any ship and carried coastwise, or be brought to any port or place in the United Kingdom for that purpose, or having been brought coastwise shall be unladen in any such port or place contrary to the Customs Acts, such goods shall be forfeited.

Officer may go on board and examine any coasting ship.

147. Any collector or other proper officer of Customs may go on board any coasting ship in any port or place in the United Kingdom, or at any period of her voyage, search such ship, and examine all goods on board, and all goods then lading or unlading, and demand all documents which ought to be on board such ship, and may require all or any such documents to be brought to him for inspection, and the master of any ship refusing to produce such documents on demand, or to bring the same to the collector or other proper officer when required, shall forfeit the sum of twenty pounds.

Goods brought coastwise may be entered outwards without landing.

148. If the master of any ship bringing any goods not liable to duty coastwise from one port of the United Kingdom to another shall desire to proceed with such goods or any of them to parts beyond the seas, he may, subject to such regulations as the Com-

missioners of Customs may see fit, enter such ship and goods outwards for the intended voyage without first landing the same. COASTING TRADE.

AS TO THE CHANNEL ISLANDS AND OTHER POSSESSIONS. BRITISH POSSESSIONS.

149. The powers and authorities vested in the Commissioners of Customs with regard to any act or thing relating to the Customs, or to trade or navigation in any of the British possessions abroad, shall continue to be vested in the governor, lieutenant-governor, or other person administering the government in any such possession, and every act required by any law to be done by or with any particular officer or at any particular place, if done by or with any such officer or at any place appointed or nominated by such governor, lieutenant-governor, or other person so administering such government, shall be deemed to have been done by or with such particular officer or at such particular place, as the case may be, and as required by law; and all commissions, deputations, and appointments granted to any officers of Customs in force at the commencement of this Act shall have the same force and effect to all intents and purposes as if the same had been granted or made in the first instance by such governor, lieutenant-governor, or person so administering the government of any such possession; and all bonds or other securities which shall have been given by or for any such officers and their respective sureties for good conduct or otherwise shall remain in force, and shall and may be enforced and put in suit at the instance of or by directions of any such governor, lieutenant-governor, or person administering the government of any such possession. Powers of Commissioners of Customs as to colonies extended to governors, &c.

150. Base or counterfeit coin is hereby absolutely prohibited to be imported or brought, either by sea or inland carriage or navigation, into the British possessions in America and the Mauritius. Base coin prohibited to be imported into British possessions.

151. The Customs Acts shall extend to and be of full force and effect in the several British possessions abroad, except where otherwise expressly provided for by the said Acts, or limited by express reference to the United Kingdom or the Channel Islands, and except also as to any such possession as shall by local Act or ordinance have provided, or may hereafter, with the sanction and approbation of Her Majesty and her successors, make entire provision for the management and regulation of the Customs of any such possession, or make in like manner express provisions in lieu or variation of any of the clauses of the said Act for the purposes of such possession. Customs Acts to extend to British possessions abroad, except where otherwise provided for.

152. Any books wherein the copyright shall be subsisting, first composed or written or printed in the United Kingdom, and printed or reprinted in any other country, shall be and are hereby absolutely prohibited to be imported into the British possessions abroad: Provided always, that no such books shall be prohibited to be imported as aforesaid unless the proprietor of such copyright, or his agent, shall have given notice in writing to the Commissioners of Customs that such copyright subsists, and in such notice shall have stated when the copyright will expire; and the said Commissioners shall cause to be made and transmitted to the several ports in the British possessions abroad, from time to time to be publicly exposed there, lists of books respecting which such notice shall have been duly given, and all books imported contrary thereto shall be forfeited; but nothing herein contained shall be taken to prevent Her Majesty from exercising the powers vested in her by the tenth and eleventh Victoria, chapter ninety-five, intituled "An Act to amend the law relating to the protection in the colonies of works entitled to "copyright in the United Kingdom," to suspend in certain cases such prohibition. Foreign reprints of books under copyright prohibited.

153. If any articles of foreign manufacture, and any packages of such articles, bearing any names, brands, or marks being or purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom, shall be imported into any of the British possessions abroad, the same shall be forfeited. Foreign manufactures with British marks.

154. The master of every ship arriving in the Channel Islands, whether laden or in ballast, shall come directly, and before bulk be broken, to the Custom House for the port or district where he arrives, and there make a report in writing to the proper officer of Customs, in the same form and manner as herein-before provided on the arrival of any Ship and cargo to be reported on arrival. Particulars of report.

BRITISH POSSESSIONS.

ship in Great Britain or Ireland from parts beyond the seas, so far as the same may be applicable; and if any goods be unladen from any ship before such report be made, or if the master fail to make such report, or make an untrue report, or do not truly answer the questions demanded of him, he shall forfeit the sum of fifty pounds, and if any goods be not reported such goods shall be forfeited.

Penalty for false report.

Entry of goods to be laden or unladen.

155. No goods shall be laden or water-borne to be laden on board any ship, or unladen from any ship, in the Channel Islands, until due entry shall have been made of such goods and warrant granted for the lading or unlading of the same; and no goods shall be so laden or water-borne or so unladen in the said Channel Islands except at some place at which an officer of the Customs is appointed to attend the lading and unlading of goods, or at some place for which a sufferance shall be granted by the proper officer of Customs for the lading and unlading of such goods, and in the presence or with the permission of such officer; but the Commissioners of Customs may make such regulations for the carrying coastwise of any goods, or for the removing of any goods for shipment in the said islands, as to them shall appear expedient; and all goods laden, water-borne, or unladen contrary hereto, or to any regulations to be so made, shall be forfeited.

Regulations inwards and outwards.

Regulations coastwise.

Forfeiture.

Goods grown or manufactured in Channel Islands.

156. Any goods of the growth of the Channel Islands, and any goods manufactured in the said islands from materials of the growth of the said islands, or from materials not subject to duty 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 subsequently been granted, may be imported into Great Britain or Ireland from the said islands respectively without payment of any duty, and such goods shall not be deemed to be included in any charge of duties imposed by any Act on the importation of goods generally from parts beyond the seas, except as herein-after provided; and any person who is about to export from the Channel Islands to Great Britain or Ireland any such goods may go before a magistrate of such islands and make and sign before him a declaration that such goods, stating the quantity, quality, and description thereof, and the number and denomination of the packages containing the same, are of such growth or produce or of such manufacture, and such magistrate shall administer and sign such declaration; and thereupon the governor, lieutenant-governor, or other proper authority of the island from which the goods are to be exported shall, upon the delivery to him of such declaration, grant a certificate under his hand of the proof contained in such declaration, stating the ship in which and the port to which the goods are to be exported; and such certificate shall be the proper document to be produced at such port in proof that the goods mentioned therein are of the growth, produce, or manufacture of such island respectively, and before any such goods shall be admitted to entry at any port in Great Britain or Ireland as being the produce of the said islands (if any benefit attach to such distinction), the master of the ship importing the same shall deliver such certificate to the collector or other proper officer: Provided always, that such goods shall be charged with any proportion of such duties as shall fairly countervail any duties of excise payable on the like goods the produce or manufacture of the part of Great Britain or Ireland into which they shall be imported, or payable upon any of the materials from which such goods are manufactured; and all goods manufactured in any of the said islands from any other materials than the materials aforesaid shall be declared and taken to be foreign goods.

Duty free.

Master to deliver certificate of produce.

Prohibited goods not to be shipped from the Channel Islands to the United Kingdom.

157. If in the Channel Islands any goods, the importation whereof into the United Kingdom is prohibited, or any goods in any packages or in any manner in which the same cannot be legally imported into the United Kingdom, shall be found concealed or prepared for shipment, or be shipped, removed, or brought to any wharf, quay, or other place in the said islands, or be water-borne to be shipped on board any ship without the authority of the proper officers of Customs of the said islands, such goods shall be forfeited, and any person who shall so ship, bring, or water-bear to be shipped any such goods, or be otherwise knowingly concerned therein, or in whose custody or possession the same shall be found, shall forfeit the sum of one hundred pounds, or treble the value of the goods, at the election of the Commissioners of Customs.

BRITISH POSSESSIONS.

Ships not to sail from Channel Islands without clearance.

158. No ship or boat belonging wholly or in part to Her Majesty's subjects shall sail from the Channel Islands without a clearance, whether in ballast or having a cargo; and if with cargo, the master shall give bond to Her Majesty in double the value of such cargo for the due landing thereof at the port for which such ship or boat clears; and shall truly answer such questions as may be put to him by the principal or other proper officer of Customs touching such ship and her intended voyage; and every such ship or boat not having such clearance, or which, having a clearance for her cargo, shall be found light, or to have discharged any part of her cargo before arrival at the port or place of discharge specified in the clearance, shall be forfeited; and the master of every ship so departing without clearance, or refusing to answer or not answering truly any such questions, or discharging any part of the cargo of such ship before arrival at her port or place of discharge, shall forfeit the sum of fifty pounds.

Penalty.

Stores for vessels departing from the Channel Islands.

159. 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, and if any stores in excess of the quantity allowed by such regulations be found on board any ship so about to depart, they shall be forfeited.

Application of penalties.

160. All penalties and forfeitures recovered in the Channel Islands under this or any Act relating to the Customs shall be paid into the hands of the principal officer of the port or place where the same shall have been recovered, and shall be divided, paid, and applied as follows; (that is to say,) after deducting the charges and expenses incurred in respect thereof, one moiety of the net produce shall be paid to the Receiver-General of the islands, and the other moiety to or amongst the seizor or other persons by or through whom or whose information such seizure may have been effected, in such manner and proportion as the Commissioners of Customs may direct, except where such seizures shall have been made at sea by the commander or officer of any of Her Majesty's ships of war duly authorised to make seizures, in which case such last-mentioned moiety shall be paid to such commander or officer for distribution in the usual way; and where such seizure shall consist of tobacco or spirits, the Commissioners of Customs may allow to such seizor or other persons such further reward as they see fit, not exceeding in any case the sum of five pounds.

Reward to officers for seizures in Channel Islands.

Colonial laws repugnant to Acts of Parliament void.

161. All laws, byelaws, usages, or customs at this time, or which hereafter shall be in practice, or endeavoured or pretended to be in force or practice, in any of the British possessions, which are in anywise contrary to the Customs Acts, are and shall be null and void.

As to importing and exporting spirits into and from Channel Islands in ships of 40 tons and upwards.

162. No spirits (except rum or British spirits) shall be imported into or exported from the Channel Islands or any of them, or be removed from any one to any other of the said islands, or be carried coastwise from any one part to any other part of any one of the said islands, or shall be shipped in order to be so removed or carried in any ship other than of the burden of forty tons or upwards, or in any cask or other vessel capable of containing liquids not being of the size or content of twenty gallons at the least if foreign, or nine gallons at the least if British or Irish; and all spirits imported, exported, removed, carried, shipped, or water-borne to be so shipped, removed, or carried contrary hereto, shall be forfeited, together with the ship, and any boat importing, exporting, removing, or carrying the same: Provided always, that nothing herein contained shall extend to any spirits imported in any such ship in glass bottles as part of the cargo, nor to any spirits being really intended for the consumption of the seamen and passengers of such ship during their voyage and not being more in quantity than is necessary for that purpose, nor to any boat of less burden than ten tons for having on board at any one time any foreign spirits of the

Not to extend to spirits in glass bottles, stores, certain warehoused goods, nor to

BRITISH POSSESSIONS.

licensed boats supplying Sark.

quantity of ten gallons or under, such boat having a license from the proper officer of Customs at either of the islands of Guernsey or Jersey for the purpose, being employed in carrying commodities for the supply of the island of Sark, which license such officer is hereby required to grant without fee or reward; but if any such boat shall have on board at any one time any greater quantity of spirits than ten gallons, unless in casks or packages of the size and content of twenty gallons at the least if foreign, or nine gallons at the least if British or Irish, such spirits and boats shall be forfeited.

Provision as to importation of tobacco, &c. into Channel Islands.

163. No tobacco, cigars, or snuff shall be imported into the Channel Islands, nor be carried from any one of the said islands to another of them, or from one part of any of the said islands to another part of the same, unless in ships of not less burden than forty tons, nor unless in packages each containing not less than eighty pounds net weight of such tobacco, cigars, or snuff, nor unless the provisions in and under which the like sort of goods may be legally imported into the United Kingdom are complied with; and all tobacco, cigars, or snuff imported into the said islands, or found, carried, shipped, or removed contrary hereto, or which shall be found or discovered to have been on board any ship or boat within one league of the coasts thereof, shall be forfeited, together with the ship or boat.

Malta deemed to be in Europe.

164. The Island of Malta and its dependencies shall be deemed to be in Europe.

BONDS AND OTHER SECURITIES.

AS TO BONDS AND OTHER SECURITIES.

All bonds and securities entered into valid.

165. All bonds and other securities entered into by any person or persons for the performance of any condition, order, or matter relative to the Customs or incident thereto shall be valid in law, and upon breach of any of the conditions thereof may be sued and proceeded upon in the same manner as any bond expressly directed or given by or under the provisions of the Customs Acts; and all bonds relating to the Customs, or for the performance of any condition or matter incident thereto, shall be taken to or for the use of Her Majesty; and all such bonds, except such as are given for securing the due exportation of or payment of duty upon warehoused goods, may, after the expiration of three years from the date thereof, or from the time, if any, limited therein for the performance of the condition thereof, be cancelled by or by the order of the Commissioners of Customs; and all bonds given under the provisions of the Customs Acts by persons under twenty-one years of age shall be valid.

Bonds to be taken to the use of Her Majesty.

Bonds of minors valid.

How bonds satisfied may be discharged.

166. If any bond given under the provisions of the Customs Acts, or in respect of any matter under the control or management of the Commissioners of Customs, shall have been registered in the Court of Common Pleas in England or in the Common Pleas Division of the High Court of Justice in England, or in the office of the Registrar of Judgments in Ireland, and the condition of such bond shall have been satisfied, the Commissioners of Customs, by certificate under the hands of any two or more of them, may authorise the proper officer of the said court or office of Registrar of Judgments, as the case may be, to enter up satisfaction on the record of such bond or obligation; and such certificate may be in the form or to the effect following:

'This is to certify that the following bond has been satisfied and cancelled.

Name or Names of the Obligor or Obligors.	Date of Bond.	Penalty.	Condition.	When registered.

'Given under our hands, this day of 187 .

'Commissioners of Customs.

'To the senior master or other proper officer 'of the Common Pleas Division of the High 'Court of Justice (*if in England*), *or* To the 'Registrar of Judgments (*if in Ireland*), (*as 'the case may be*).'

and upon the receipt of such certificate such officer is required to enter up satisfaction accordingly, whereupon the bond or obligation shall be discharged, and the lands thereby affected shall be released and exonerated from all claims in respect thereof.

Bonds and other Securities.

167. When any bond entered into under the provisions of any of the Customs Acts, or for the performance of any condition, order, or matter incident or relative to the Customs, shall have been registered in the Court of Common Pleas in England, under the Act of the second year of the reign of Her present Majesty, chapter eleven, or in the office of the Registrar of Judgments in Ireland, under the Act of the seventh and eighth years of the reign of Her said Majesty, chapter ninety, and it shall be deemed necessary in the discretion of the Commissioners of Customs to exonerate the whole or any part of the lands of any obligor of such bond from liability in respect thereof, the Commissioners of Customs, by certificate or certificates under the hands of any two or more of them, may, first requiring the consent of any co-obligor, if they shall deem it necessary, exonerate and discharge such lands or any part thereof, as the case may require, and such certificate may be in the form or to the effect following:

Exoneration of estates of obligors.

Form of certificate of exoneration.

'By a bond or obligation bearing date the day of 18 '[*name of obligor seeking exoneration*], of [*residence and 'description of obligor*] became bound to Her Majesty, her heirs and successors, in the 'sum of , conditioned as therein mentioned; and the said bond was, on the 'day of 18 , duly recorded in the Court of 'Common Pleas [*if in England, or* filed in the office of the Registrar of Judgments, *if in 'Ireland*] in pursuance of the Act [*state the Act under which the bond was registered*].

'This is to certify, that all the estate, lands, tenements, and hereditaments [*if the 'whole are to be discharged*] *or* [*here set out the particular lands, tenements, and 'hereditaments exonerated, if part only are to be discharged, adding the following 'words*] being part of the estate, lands, tenements, and hereditaments of the said [*name 'of obligor seeking exoneration*] are wholly exonerated and discharged from all claims of 'Her Majesty, her heirs or successors, or of the Commissioners of Customs on her or their 'behalf, in respect of such bond or obligation.

'Given under our hands this day of 18 .

'(Signed) _____

_____

'Commissioners of Her Majesty's Customs.'

Certificates to be sufficient evidence of exoneration.

and the lands mentioned in such certificate or certificates shall thereupon be held wholly exonerated and discharged from all liability in respect of such bond or obligation, and every such certificate shall be accepted by all persons and in all courts as sufficient evidence of the exoneration of the lands therein described.

False Declarations.

As to making and signing False Declarations relating to the Customs, falsely answering Questions, and counterfeiting Documents.

Penalty on making false declarations, signing false documents, and untruly answering questions, and counterfeiting and using false documents.

168. If any person shall in any matter relating to the Customs or under the control or management of the Commissioners of Customs, make and subscribe, or cause to be made and subscribed, any false declaration, or make or sign any declaration, certificate, or other instrument required to be verified by signature only, the same being false in any particular, or if any person shall make or sign any declaration made for the consideration of the Commissioners of Customs on any application presented to them, the same being untrue in any particular, or if any person required by this or any other Act relating to the Customs to answer questions put to him by the officers of Customs shall not truly answer such questions, or if any person shall counterfeit, falsify, or wilfully use when counterfeited or falsified, any document required by this or any Act relating to the Customs or by or under the directions of the Commissioners of Customs, or any instrument used in the transaction of any business or matter relating to the Customs, or shall alter any document or instrument after the same has been officially issued, or counterfeit the seal, signature, initials, or other mark of or used by any officer of the Customs for the

FALSE DECLARATIONS.

verification of any such document or instrument, or for the security of goods, or any other purpose in the conduct of business relating to the Customs or under the control or management of the Commissioners of Customs or their officers, every person so offending shall for every such offence forfeit the penalty of one hundred pounds.

SMUGGLING.

AS TO THE RESTRICTIONS ON SMALL CRAFT AND THE REGULATIONS FOR THE PREVENTION OF SMUGGLING.

Restrictions on small craft.

Commissioners may make general regulations for vessels and boats not exceeding 100 tons.

169. The Commissioners of Customs may from time to time, by order under their hands, make such general regulations as they shall deem expedient in respect of vessels and boats not exceeding one hundred tons burden, for the purpose of prescribing, with reference to the tonnage, build, or description of such vessels or boats, the limits within which the same may be employed, the mode of navigation, the manner in which such vessels or boats shall be so employed, and, if armed, the number and description of arms, the quantity of ammunition, and such other terms, particulars, conditions, and restrictions as the said Commissioners may think fit, and also from time to time may revoke, alter, or vary such regulations; and the general regulations made under any former Act, and in force at the time of the passing of this Act, shall remain and continue in force until altered, varied, or revoked.

Vessels and boats used contrary to regulations forfeited.

170. Every ship or boat which shall be used or employed in any manner contrary to the regulations prescribed by the Commissioners of Customs shall be liable to forfeiture, unless the same shall have been specially licensed by the Commissioners of Customs to be so used or employed, as next herein-after provided.

Commissioners of Customs may grant special licenses on terms.

171. The Commissioners of Customs may, if they shall so think fit, grant licenses in respect of any vessels or boats not exceeding one hundred tons burden, upon such terms and conditions and subject to such restrictions and stipulations as in such licenses mentioned, notwithstanding any general regulations made in pursuance of this Act, whether the said regulations shall be revoked or not; and if any vessel or boat so licensed shall not comply with the conditions imposed by or expressed in any such license, or if such vessel or boat shall be found without having such license on board, such vessel or boat shall be forfeited.

Vessels made use of in removal of uncustomed or prohibited goods forfeited.

172. If any vessel or boat shall be used in the importation, landing, removal, carriage, or conveyance of any uncustomed or prohibited goods, the same shall be forfeited, and the owner and the master of every such vessel or boat shall each forfeit and pay a penalty equal to the value of such vessel or boat, not in any case exceeding five hundred pounds.

Commissioners may revoke licenses.

173. The Commissioners of Customs may revoke, alter, or vary any license or licenses granted under any former Act, or which may hereafter be granted under this or any other Act relating to the Customs.

Regulations to extend to Channel Islands.

174. All the regulations which shall be so made by the Commissioners of Customs relating to vessels and boats, and the power to grant, revoke, or vary such licenses, shall extend to the Channel Islands.

Boats of vessel to have thereon the name of vessel, port, and master.

175. The owner of every ship belonging wholly or in part to any of Her Majesty's subjects shall paint or cause to be painted upon the outside of the stern of every boat belonging to such ship the name of such ship and the port or place to which she belongs, and the master's name withinside the transom, in white or yellow Roman letters, not less than two inches in length, on a black ground, on pain of the forfeiture of every such boat not so marked, wherever the same shall be found.

Boats not belonging to ships to have name of owner and port thereon.

176. The owner of every vessel or boat, whether decked, partially decked, or open, not being of the burden of one hundred tons, and not belonging to any ship, shall paint or cause to be painted upon the outside of the stern of such boat in white or yellow Roman letters, of not less than two inches in length, on a black ground, the name of the owner of the boat and the port or place to which she belongs, on pain of the forfeiture of such boat not so marked, wherever the same shall be found.

SMUGGLING.

177. If any goods liable to the payment of duties shall be unshipped from any ship or boat in the United Kingdom (Customs or other duties not being first paid or secured), or if any prohibited goods whatsoever shall be imported or brought into any part of the United Kingdom; or if any goods shall be removed from any ship, quay, wharf, or other place, previously to the examination thereof by the proper officer of Customs, or being entered to be warehoused shall be carried into the warehouse, unless under the care or authority of such officer and in such manner and by such roads or ways and within such time as he shall direct; or if any goods entered to be warehoused, after the landing thereof, shall be removed or withdrawn from any quay, wharf, or other place in the United Kingdom, so that no sufficient account is taken thereof by the proper officer, or so that the same are not duly warehoused; or if any goods whatever which shall have been warehoused or otherwise secured in the United Kingdom, either for home consumption or exportation, or shall have been delivered from any warehouse or other place without payment of duty for removal to any other warehouse or place, shall be clandestinely or illegally removed from or out of any warehouse or place of security, or shall not be duly delivered at the place at which such goods were destined to be removed; or if any goods which are prohibited to be exported shall be put on board any ship or boat with intent to be laden or shipped for exportation, or shall be brought to any quay, wharf, or other place in the United Kingdom in order to be put on board any ship for the purpose of being exported; or if any goods which are prohibited to be exported shall be found in any package produced to any officer of Customs as containing goods not so prohibited; or if any goods subject to any duty or restriction in respect of importation, or which are prohibited to be imported into the United Kingdom, shall be found or discovered to have been concealed in any manner on board any ship or boat within the limits of any port of the United Kingdom, or shall be found either before or after landing to have been concealed in any manner on board any such ship or boat, within such limits as aforesaid; then and in every of the foregoing cases all such goods shall be forfeited, together with any goods which shall be found packed with or used in concealing them.

Goods unshipped without payment of duty and prohibited goods liable to forfeiture.

Goods illegally removed from warehouse.

Prohibited goods shipped or water-borne with intent to be exported, &c.

Goods concealed on board, and goods packed therewith, forfeited.

178. All goods the importation of which is in any way restricted, which are of a description admissible to duty, and which shall be found or seized in the United Kingdom under the Customs Acts, shall, for the purpose of proceeding for the forfeiture of them or for any penalty incurred in respect of them, be deemed and taken to be, on the trial or hearing thereof, goods liable to and unshipped without payment of duties, unless the contrary be proved.

Restricted goods to be deemed run.

179. If any ship or boat shall be found or discovered to have been within any port, bay, harbour, river, or creek of the United Kingdom or the Channel Islands, or within three leagues of the coast thereof if belonging wholly or in part to British subjects, or having half the persons on board subjects of Her Majesty, or within one league if not British, having false bulkheads, false bows, double sides or bottom, or any secret or disguised place adapted for concealing goods, or any hole, tube, pipe, or device adapted for running goods, or having on board or in any manner attached thereto, or having had on board or in any manner attached thereto, or conveying or having conveyed in any manner any spirits, tobacco, or snuff, in packages of any size and character in which they are prohibited to be imported into the United Kingdom or the Channel Islands, or any spirits or tobacco or snuff imported contrary to the Customs Acts, or any tobacco stalks, tobacco stalk flour, or snuff work, or which shall be found or discovered to have been within three leagues of any part of the coast of the United Kingdom from which any part of the lading of such ship or boat shall be or have been thrown overboard, or on board which any goods shall be or have been staved or destroyed to prevent seizure, every such ship or boat, together with any such spirits, tobacco, or snuff, tobacco stalks, tobacco stalk flour, or snuff work, and all packages, casks, or other vessels containing the same, and everything packed therein, and also any cordage or other articles adapted and prepared for slinging or sinking small casks, or any casks or other vessels whatsoever of less size or content than twenty gallons of the description used for the smuggling of spirits found on board, shall be forfeited; and every person who shall be found or discovered to have been on board any ship or boat liable to forfeiture as aforesaid, within

Any vessel or boat arriving within the United Kingdom or the Channel Islands, or within three leagues thereof, having prohibited goods on board or attached thereto, forfeited.

Prohibited goods shipped or water-borne with intent to be exported, &c.

Persons found or discovered

Smuggling.

to have been on board vessels with contraband goods may be detained.

three leagues of the coast if a British subject, or within one league if a foreigner, or on board any vessel in Her Majesty's service, or on board any foreign post office packet employed in carrying mails between any foreign country and the United Kingdom having on board any spirits or tobacco in such packages as aforesaid, or any tobacco stalks, tobacco stalk flour, or snuff work, shall forfeit a sum not exceeding one hundred pounds; and every such person may be detained and taken before any justice, to be dealt with as herein-after directed; provided that no person shall be detained whilst actually on board any vessel in the service of a foreign state or country.

Ships belonging to Her Majesty's subjects, &c. throwing overboard any goods during chase forfeited, and persons escaping deemed British subjects.

180. If any ship or boat belonging wholly or in part to Her Majesty's subjects, or having one half of the persons on board subjects of Her Majesty, shall not bring to upon signal made by any vessel or boat in Her Majesty's service or in the service of the Revenue, by hoisting the proper pendant and ensign, whereupon chase shall be given, and any person on board such ship or boat shall, during chase or before such ship or boat shall bring to, throw overboard any part of her lading, or shall stave or destroy any part thereof to prevent seizure, such ship or boat shall be forfeited; and all persons escaping from any such ship or boat during chase shall be deemed subjects of Her Majesty, unless the contrary be proved.

Ships not bringing to when required to, penalty 20*l*.

181. If any ship or boat liable to seizure or examination under the Customs Act shall not bring to when required so to do, the master of such ship or boat shall forfeit the sum of twenty pounds; and on such ship or boat being chased by any vessel or boat in Her Majesty's navy, having the proper pendant and ensign of Her Majesty's ships hoisted, or by any vessel or boat duly employed for the prevention of smuggling, having a proper pendant and ensign hoisted, it shall be lawful for the captain, master, or other person having the charge or command of such vessel or boat in Her Majesty's navy, or employed as aforesaid (first causing a gun to be fired as a signal), to fire at or into such ship or boat, and such captain, master, or other person acting in his aid or by his direction shall be and is hereby indemnified and discharged from any indictment, penalty, action, or other proceeding for so doing.

Not bringing to, may be fired into.

Ships may be searched within the limits of the ports.

182. Any officer of Customs or other person duly employed for the prevention of smuggling may go on board any ship or boat which shall be within the limits of any port of the United Kingdom or the Channel Islands, and rummage and search the cabin and all other parts of such ship or boat for prohibited or uncustomed goods, and remain on board such ship or boat so long as she shall continue within the limits of such port.

Ships in port with a cargo, and afterwards found light or in ballast, and cargo unaccounted for, forfeited.

183. If any ship or boat whatever shall be found within the limits of any port of the United Kingdom with a cargo on board, and such ship or boat shall afterwards be found light or in ballast, and the master is unable to give a due account of the port or place within the United Kingdom where such ship or boat shall have legally discharged her cargo, such ship or boat shall be forfeited.

Persons may be searched if officers have reason to suspect smuggled goods are concealed upon them.

184. Any officer of Customs or other person duly employed in the prevention of smuggling may search any person on board any ship or boat within the limits of any port in the United Kingdom or the Channel Islands, or any person who shall have landed from any ship or boat, provided such officer or other person duly employed as aforesaid shall have good reason to suppose that such person is carrying or has any uncustomed or prohibited goods about his person; and if any person shall rescue, destroy, or attempt to destroy any goods to prevent seizure, or obstruct any such officer or other person duly employed as aforesaid in going, remaining, or returning from on board, or in searching such ship or boat or person, or otherwise in the execution of his duty, every such person shall forfeit a sum not exceeding one hundred pounds.

Persons before search may require to be taken before a justice or officer of Customs.

Penalty on officers for misconduct.

185. Before any person shall be searched he may require to be taken with all reasonable despatch before a justice, or before the collector or other superior officer of Customs, who shall, if he see no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched, and if a female she shall not be searched by any other than a female; but if any officer shall without reasonable ground cause any person to be searched, such officer shall forfeit and pay a sum not exceeding ten pounds. If any passenger or

SMUGGLING.

other person on board any such ship or boat, or who may have landed from any such ship or boat, shall, upon being questioned by any officer of Customs or other person duly employed for the prevention of smuggling whether he has any foreign goods upon his person or in his possession or in his baggage, deny the same, and any such goods shall after such denial be discovered to be or to have been upon his person or in his possession or in his baggage, such goods shall be forfeited, and such person shall forfeit one hundred pounds, or treble the value of such goods, at the election of the Commissioners of Customs.

Penalty on persons denying having foreign goods about them.

186. Every person who shall import or bring, or be concerned in importing or bringing into the United Kingdom any prohibited goods or any goods the importation of which is restricted, contrary to such prohibition or restriction, whether the same be unshipped or not; or shall unship, or assist or be otherwise concerned in the unshipping of any goods which are prohibited, or of any goods which are restricted and imported contrary to such restriction, or of any goods liable to duty, the duties for which have not been paid or secured; or shall deliver, remove, or withdraw from any ship, quay, wharf, or other place previous to the examination thereof by the proper officer of Customs, unless under the care or authority of such officer, any goods imported into the United Kingdom or any goods entered to be warehoused after the landing thereof, so that no sufficient account is taken thereof by the proper officer, or so that the same are not duly warehoused; or shall carry into the warehouse any goods entered to be warehoused or to be re-warehoused, except with the authority or under the care of the proper officer of the Customs, and in such manner, by such persons, within such time, and by such roads or ways as such officer shall direct; or shall assist or be otherwise concerned in the illegal removal or withdrawal of any goods from any warehouse or place of security in which they shall have been deposited; or shall knowingly harbour, keep, or conceal, or knowingly permit or suffer, or cause or procure to be harboured, kept, or concealed, any prohibited, restricted, or uncustomed goods, or any goods which shall have been illegally removed without payment of duty from any warehouse or place of security in which they may have been deposited; or shall knowingly acquire possession of any such goods; or shall be in any way knowingly concerned in carrying, removing, depositing, concealing, or in any manner dealing with any such goods with intent to defraud Her Majesty of any duties due thereon, or to evade any prohibition or restriction of or applicable to such goods; or shall be in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duties of Customs, or of the laws and restrictions of the Customs relating to the importation, unshipping, landing, and delivery of goods, or otherwise contrary to the Customs Acts; shall for each such offence forfeit either treble the value of the goods, including the duty payable thereon, or one hundred pounds, at the election of the Commissioners of Customs; and the offender may either be detained or proceeded against by summons.

Illegally importing.

Unshipping.

Removing from quay, wharf, &c.

Carrying goods into warehouse without authority.

Removing from warehouse.

Harbouring.

Carrying.

Evading duties of Customs.

Penalty treble value, or 100*l.*

187. Every person who shall rescue, or endeavour to rescue, any goods seized by any officer of Customs or other person authorised to seize the same, or before or after seizure shall stave, break, or destroy, or endeavour to stave, break, or destroy any goods, to prevent the seizure or the securing thereof by such officer or other person; or shall rescue any person apprehended for any offence punishable by fine or imprisonment under the Customs Acts, or prevent or attempt to prevent his apprehension; or shall assault or obstruct any officer of the army, navy, marines, coastguard, Customs, or other person duly employed for the prevention of smuggling, in the execution of his duty, or in the seizing of any goods liable to forfeiture under the Customs Acts, or shall aid, abet, or assist in committing any of the foregoing offences, shall for each such offence forfeit a penalty of one hundred pounds.

Rescuing goods.

Rescuing person.

Assaulting, resisting, or obstructing officers.

188. All persons to the number of three or more who shall assemble for or having so assembled shall unship, land, run, carry, convey, or conceal any spirits, tobacco, or prohibited, restricted, or uncustomed goods shall each forfeit a penalty not exceeding five hundred pounds nor less than one hundred pounds.

Penalty for assembling to run goods.

189. Every person who shall by any means procure or hire, or shall depute or authorise any other person to procure or hire, any person or persons to assemble for the purpose of being concerned in the landing or unshipping, or carrying, conveying, or concealing

Procuring or hiring persons to assemble to run goods.

SMUGGLING.

Persons armed or disguised.

With goods within five miles of coast.

any goods which are prohibited to be imported, or the duties for which have not been paid or secured, shall be imprisoned for any term not exceeding twelve months; and if any person engaged in the commission of any of the above offences be armed with fire-arms or other offensive weapons, or whether so armed or not be disguised in any way, or being so armed or disguised shall be found with any goods liable to forfeiture under the Customs Acts within five miles of the seacoast or of any tidal river, shall be imprisoned with or without hard labour for any term not exceeding three years.

Persons signalling smuggling vessels may be detained and forfeit 100*l.*, or be kept to hard labour for one year.

190. No person shall, after sunset and before sunrise between the twenty-first day of September and the first day of April, or after the hour of eight in the evening and before the hour of six in the morning at any other time of the year, make, aid, or assist in making any signal in or on board or from any ship or boat, or on or from any part of the coast or shore of the United Kingdom, or within six miles of any part of such coast or shore, for the purpose of giving notice to any person on board any smuggling ship or boat, whether any person so on board of such ship or boat be or not within distance to notice any such signal; and if any person, contrary to the Customs Acts, shall make or cause to be made, or aid or assist in making, any such signal, he shall be guilty of a misdemeanor, and may be stopped, arrested, detained, and conveyed before any justice, who, if he see cause, shall commit the offender to the next county gaol, there to remain until delivered by due course of law; and it shall not be necessary to prove on any indictment or information in such case that any ship or boat was actually on the coast; and the offender, being duly convicted, shall, by order of the court before whom he shall be convicted, either forfeit the penalty of one hundred pounds, or, at the discretion of such court, be committed to a gaol or house of correction, there to be kept to hard labour for any term not exceeding one year.

Proof of a signal not being intended on defendant.

191. If any person be charged with having made or caused to be made, or for aiding or assisting in making, any such signal as aforesaid, the burden of proof that such signal so charged as having been made with intent and for the purpose of giving such notice as aforesaid was not made with such intent and for such purpose shall be upon the defendant against whom such charge is made.

Any person may prevent signals.

192. Any person whatsoever may prevent any signal being made as aforesaid, and may go upon any lands for that purpose, without being liable to any indictment, suit, or action for the same.

Persons shooting at boats belonging to navy or revenue service, guilty of felony.

193. If any person shall maliciously shoot at any vessel or boat belonging to Her Majesty's navy, or in the service of the revenue, or shall maliciously shoot at, maim, or wound any officer of the army, navy, marines, or coastguard being duly employed in the prevention of smuggling and on full pay, or any officer of Customs or Excise, or any person acting in his aid or assistance, or duly employed for the prevention of smuggling, in the execution of his office or duty, every person so offending, and every person aiding, abetting, or assisting therein, shall, upon conviction, be adjudged guilty of felony, and shall be liable, at the discretion of the court, to penal servitude for any term not less than five years, or to be imprisoned for any term not exceeding three years.

Officers may haul their vessels on shore without being liable to suit.

194. The officer in charge of any vessel or boat employed for the prevention of smuggling or acting in his aid may haul any such vessel or boat upon any part of the coasts of the United Kingdom, or the shores, banks, or beaches of any river, creek, or inlet of the same, (not being a garden or pleasure ground, or place ordinarily used for any bathing machine or machines,) which shall be deemed most convenient for that purpose, and moor any such vessel or boat on such part of the aforesaid coasts, shores, banks, and beaches below high-water mark, and over which the tide flows on ordinary occasions, and to continue such vessel or boat so moored as aforesaid for such time as he shall deem necessary and proper; and such officer, or person aiding him, shall not be liable to any indictment, action, or suit for so doing.

Penalty on persons cutting adrift vessels belonging to the Customs.

195. Every person who shall cut away, cast adrift, remove, alter, deface, sink, or destroy, or in any other way injure or conceal any vessel, boat, buoy, anchor, chain, rope, or mark in the charge of or used by any person for the prevention of smuggling, or in or for the

use of the service of the Customs, shall for every such offence forfeit the sum of ten pounds. SMUGGLING.

196. Any officer of the army, navy, marines, or coastguard being duly employed for the prevention of smuggling and on full pay, or any officer of Customs, or any person acting in his aid, or duly employed for the prevention of smuggling, when on duty, may patrol upon and pass freely along and over any part of the coasts of the United Kingdom, or any railway, or the shores or banks of any river, creek, or inlet of the same (not being a garden or pleasure ground); and any such officer or person so patrolling shall not be liable to any indictment, action, or suit for so doing. Officers of army, &c. may patrol coasts without being liable to suit.

197. Any person brought before any justice for any offence against the Customs Acts, in respect of which such justice is not empowered to proceed summarily, may by his order be detained in gaol or in the custody of the police or constabulary force a reasonable time to obtain the order of the Commissioners of Customs or Inland Revenue, and to prepare the necessary information and warrant of commitment, and at the expiration of such time to be brought before him or any other justice to hear and determine the matter; or if any information shall have been preferred before any justice against any person for any such offence, and it shall be made to appear to such justice that such person is likely to abscond, such justice may, in lieu of issuing a summons for his appearance, grant his warrant to bring such offender before him or any other justice at a time and place to be named in such warrant for the hearing of such information, but such person may be liberated, on giving security to the satisfaction of such justice in such sum as he may see fit, to appear at any time and place appointed by such justice for hearing the case. Where persons are taken before justices for offences under the Customs Acts, such justices may order them to be detained or admitted to bail.

198. Where any person, being part of the crew of any ship in Her Majesty's employment or service, shall have been detained under the Customs Acts, such person, upon notice thereof to the commanding officer of the ship, shall be placed in security by such commanding officer on board such ship or vessel, until required to be brought before a justice to be dealt with according to law, for which purpose such commanding officer shall deliver him to the detaining officer. Persons in Her Majesty's service detained to be secured on board until warrant procured.

199. If any person liable to be detained under the Customs Acts shall not be detained at the time of committing the offence, or being detained shall escape, he may afterwards be detained at any place in the United Kingdom within three years from the time such offence was committed, and if detained may be taken before any justice to be dealt with as if he had been detained at the time of committing such offence, or if not so detained may be proceeded against by information and summons. Any person escaping may afterwards be detained.

200. If any person not being an officer of the navy, Customs, or Excise shall intermeddle with or take up any spirits being in casks of less content than twenty gallons found floating upon or sunk in the sea, such spirits shall be forfeited, together with any vessel or boat in which they may be found; but if any person shall give information to any such officer so that seizure of such spirits may be made, he shall be entitled to such reward as the Commissioners of Customs may direct. Only officers to take up spirits in casks sunk or floating upon the sea, and persons giving information may be rewarded.

201. If any person shall offer for sale any goods under pretence that the same are prohibited, or have been unshipped and run ashore without payment of duties, all such goods (although not liable to any duties or prohibited) shall be forfeited, and every person so offering the same for sale shall forfeit treble the value of such goods. Penalty for offering goods for sale on pretence of being smuggled.

202. All ships, boats, carriages, or other conveyances, together with all horses and other animals and things made use of in the importation, landing, removal, or conveyance of any uncustomed, prohibited, restricted, or other goods liable to forfeiture under the Customs Acts shall be forfeited, and all ships, boats, goods, carriages, or other conveyances, together with all horses and other animals and things liable to forfeiture, and all persons liable to be detained for any offence under the Customs Acts, or any other Act whereby officers of Customs are authorised to seize or detain persons, goods, or other things, shall or may be seized or detained in any place either upon land or water by any of the following Ships, &c. used in the removal of raw goods to be forfeited.

Ships, boats, &c. and persons may be detained.

SMUGGLING.

persons, being duly employed for the prevention of smuggling, that is to say, any officer of Her Majesty's army, navy, marines, coastguard, Customs, or Excise, or by any person having authority from the Commissioners of Customs or Inland Revenue to seize, or by any constable or police officer of any county, city, or borough in the United Kingdom so employed with the sanction of the magistrates having jurisdiction therein, or under or by virtue of any Act in relation thereto; and all ships, boats, goods, carriages, or other conveyances, together with all horses and other animals and things so seized, shall forthwith be delivered into the care of the collector or other proper officer of Customs at the nearest Custom House; and the forfeiture of any ship, boat, carriage, animal, or other things shall be deemed to include the tackle, apparel, and furniture thereof, and the forfeiture of any goods shall be deemed to include the package in which the same are found and all the contents thereof.

Seizures to be taken to the nearest Custom House.

Officers of Customs may on probable cause stop carts, &c., and search for goods.

203. Any officers of Customs, Excise, coastguard, constabulary, police, or other person duly employed for the prevention of smuggling, may upon reasonable suspicion or probable cause stop and examine any cart, waggon, or other conveyance, to ascertain whether any smuggled goods are contained therein; and if none shall be found the officer or other person shall not on account of such stoppage and examination be liable to any prosecution or action at law on account thereof, and any person driving or conducting such cart, waggon, or other conveyance refusing to stop or allow such examination when required in the Queen's name, shall forfeit not less than twenty nor more than one hundred pounds.

Officers authorised by writ of assistance or warrant may search houses for uncustomed or prohibited goods.

204. All writs of assistance issued from the Court of Exchequer or other proper court shall continue in force during the reign for which they were granted and for six months afterwards; and any officer of Customs or person acting under the direction of the Commissioners of Customs having such writ of assistance or any warrant issued by a justice of the peace may, in the daytime, enter into and search any house, shop, cellar, warehouse, room, or other place, and in case of resistance, break open doors, chests, trunks, and other packages, and seize and bring away any uncustomed or prohibited goods, and put and secure the same in the Queen's warehouse, and may take with him any constable or police officer, who may act as well without as within the limits of the district or place for which he shall have been sworn or appointed.

Officers may search premises by warrant granted on reasonable cause shown.

205. 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 the Channel Islands, it shall be lawful for such justice, by special warrant under his hand, to authorise 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 authorised, 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.

Goods stopped by police officers may be retained until trial of persons charged with stealing them.

206. If any such goods liable to duties of Customs, or prohibited to be imported, or in any way restricted, shall be stopped or taken by any police officer on suspicion that the same had been feloniously stolen, he may carry the same to the police office to which the offender if detained is taken, there to remain until and in order to be produced at the trial of such offender, and in such case the officer is required to give notice in writing to the Commissioners of Customs of such stoppage or detention, with the particulars of the goods, but immediately after such stoppage if the offender be not detained, or if detained immediately after the trial of such offender, such officer shall convey to and deposit the goods in the nearest Customs warehouse, to be proceeded against according to law; and if any police officer so detaining any such goods shall neglect to convey the same to such

warehouse, or to give the notice herein-before prescribed, he shall forfeit a sum not exceeding twenty pounds. SMUGGLING.

Notice to be given by seizing officer to owner of ships or goods seized, and seizures to be claimed within one month.

207. Whenever any seizure shall be made, unless in the possession or in the presence of the offender, master, or owner as forfeited under the Customs Acts or under any Act by which Customs officers are empowered to make seizures, the seizing officer shall give notice in writing of such seizure and of the grounds thereof to the master or owner of the things seized, if known, either by delivering the same to him personally or by letter addressed to him and transmitted by post to or delivered at his last known place of abode or business, if known; and all seizures made under the Customs Acts or under any Act by which Customs officers are empowered to make seizures shall be deemed and taken to be condemned, and may be sold or otherwise disposed of in such manner as the Commissioners of Customs may direct, unless the person from whom such seizure shall have been made, or the master or owner thereof, or some person authorised by him, shall, within one calendar month from the day of seizure, give notice in writing, if in London, to the person seizing the same, or to the secretary or solicitor for the Customs, and if elsewhere, to the person seizing the same, or to the collector or other chief officer of the Customs at the nearest port, that he claims the things so seized or intends to claim them, whereupon proceedings shall be taken for the forfeiture and condemnation thereof either by information filed in the Exchequer Division of the High Court of Justice in England on the Revenue side, or exhibited before any justice of the peace; but if any things so seized shall be of a perishable nature, or consist of horses or other animals, the same may by direction of the Commissioners of Customs be sold, and the proceeds thereof retained to abide the result of any claim that may legally be made in respect thereof.

Perishable goods, &c. may be sold.

Seizures may be disposed of as Commissioners of Customs direct.

208. All seizures whatsoever which shall have been made and condemned under the Customs Acts or any other Act by which seizures are authorised to be made by officers of Customs shall be disposed of in such manner as the Commissioners of Customs may direct.

Seizures may be restored and punishments mitigated.

209. When any seizure shall have been made, or any fine or penalty incurred or inflicted, or any person committed to prison for any offence under the Customs Acts, the Commissioners of the Treasury or Customs may direct the restoration of such seizure, whether condemnation shall have taken place or not, or waive proceedings, or mitigate or remit such fine or penalty, or release from confinement either before or after conviction such person on any terms and conditions as they shall see fit.

As to compensation and rewards. *Compensation and rewards.*

Officers wounded to be provided for, &c.

210. If any officer or seaman employed in the service of the Customs or Inland Revenue shall be killed, maimed, wounded, or in any way injured in the due execution of his office, or if any person acting in his aid or duly employed for the prevention of smuggling shall be so killed, maimed, wounded, or in any way injured while so aiding such officer or seaman or so employed, the Commissioners of Customs or Inland Revenue respectively may, with the sanction of the Commissioners of the Treasury, make such provision for such officer or person, or for the widows and families of such as shall be killed, as they may see fit.

Rewards for detaining smugglers.

211. The Commissioners of Customs may award to any officer or any person detaining any person liable to detention under the Customs Acts, if convicted, such reward as they may think fit, not exceeding the sum of twenty pounds for each person.

Rewards out of penalties.

212. The Commissioners of Customs may order such reward as they see fit out of any pecuniary penalty or composition to any officer or other person by whose means the same is recovered.

Rewards to officers making seizures.

213. The Commissioners of Customs may order to be paid in respect of any seizure made under the Customs Acts, to the person or persons making the same, such rewards as they may see fit, not exceeding the value of the goods or things so seized, and for this

The Treasury or Commis-

SMUGGLING.

sioners of Customs to fix the value of spirits and tobacco.

purpose the value of spirits and tobacco seized as aforesaid shall be deemed and taken to be such as the Lords of the Treasury or the Commissioners of Customs may think fit.

How value is to be ascertained.

214. In all cases where any penalty the amount of which is to be determined by the value of any goods is directed to be sued for under any Act relating to the Customs or Excise, such value shall, as regards proceedings in any court or before justices, be estimated and taken according to the rate and price for which goods of the like kind but of the best quality upon which the duties of importation shall have been paid were sold at or about the time of the offence, or according to the rate and price for which the like sort of goods were sold in bond at or about the time of the offence, with the duties due thereon added to such rate or price in bond, except as to tobacco stalks, tobacco stalk flour, and stalk-work, or any tobacco of a kind prohibited to be imported, the value of which shall, for the purpose of any suit or proceeding under this or any Act relating to the Customs, be estimated at the market price of the best sort of tobacco, with the highest rate of duty then chargeable on the importation of manufactured tobacco added thereto.

All rewards and seizures payable to officers of army, navy, or marines to be regulated by Order in Council.

215. Every reward or share of any seizure or of the value thereof payable to any officer or officers, non-commissioned officers, petty officers, seamen, or privates of Her Majesty's army, navy, or marines, or acting under the orders of the Lord High Admiral or Commissioners of the Admiralty, shall be divided and distributed in such proportions, and according to such rules, regulations, and orders, as Her Majesty shall by Her Order or Orders in Council or by Her Royal Proclamation in that behalf be pleased to direct and appoint.

Commissioners may distribute officers shares of seizure so as to reward persons not actually present.

216. The Commissioners of Customs or Inland Revenue respectively may, in case of any seizure of ships, boats, or goods, or of the apprehension of any parties, under this or any other Act relating to the Customs, direct the distribution of the seizor's share of such ships, boats, or goods, or of any penalties or rewards that may be recovered on account of any seizure so that any other person through whose information or means such seizure shall have been made or penalty recovered or party apprehended, and who may by them be deemed to be so entitled, may participate in such proportions as the said Commissioners shall respectively deem expedient.

Collusive seizures.

As to collusive seizures.

Penalty on officers and persons making collusive seizures, or taking bribes, and on persons offering them.

217. If any officer of Customs or other person duly employed for the prevention of smuggling shall make any collusive seizure, or deliver up, or make any agreement to deliver up or not to seize any vessel or boat or any goods liable to forfeiture, or shall take any bribe, gratuity, recompense, or reward for the neglect or non-performance of his duty, or conspire or connive with any person to import or bring into the United Kingdom or the Channel Islands or any of the British possessions abroad, or be in any way concerned in the importation or bringing into the United Kingdom or the said islands or possessions, of any goods prohibited to be imported or liable to duties of Customs, for the purpose of seizing any ship, boat, or goods, and obtaining any reward for such seizure or otherwise, every such officer or other person shall forfeit for every such offence the sum of five hundred pounds, and be rendered incapable of serving Her Majesty in any office, either civil, naval, or military; and every person who shall give or offer, or promise to give or procure to be given, any bribe, recompense, or reward to, or shall make any collusive agreement with, any such officer or person as aforesaid to induce him in any way to neglect his duty, or to do, conceal, or connive at any act whereby any of the provisions of any Act of Parliament relating to the Customs may be evaded, shall forfeit the sum of two hundred pounds.

LEGAL PROCEEDINGS.

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

How penalties, &c. to be sued for.

218. All duties, penalties, and forfeitures incurred under or imposed by the Customs Acts, and the liability to forfeiture of any goods seized under the authority thereof, may be sued for, prosecuted, determined, and recovered by action, information, or other appro-

priate proceeding in the High Court of Justice in England, or by action of debt, information, or other appropriate proceeding in the superior courts of common law at Dublin or Edinburgh, or in the royal courts of the Islands of Guernsey, Jersey, Alderney, Sark, or Man, in the name of the Attorney General for England or Ireland respectively, or of the Lord Advocate of Scotland, or of some officer of Customs or Excise, or by information in the name of some officer of Customs or Excise, before one or more justice or justices in the United Kingdom, the Isle of Man, or the Channel Islands: Provided always, that the forty-fourth section of the second and third Victoria, chapter seventy-one, shall not apply to any offence against the Customs Laws.

LEGAL PROCEEDINGS.

Proviso where the duties and penalties sought to be recovered shall not exceed 100*l.*

219. In any case where a verdict is or shall have been obtained at the suit of the Crown against any defendant in any of the superior courts, execution thereon may issue on or after the expiration of fourteen days from the date of such verdict, in the same manner as execution may issue in any case under the one hundred and twentieth section of "The Common Law Procedure Act, 1852," unless the judge who tried the cause, or some other judge, or the court, shall order execution to issue at any earlier or later period, with or without terms.

Execution may issue after trial out of term.

220. When any person is convicted and adjudged to pay a pecuniary penalty for any offence against the Customs Acts, and such person shall be committed in default of payment of penalty and costs, the amount of costs awarded to be paid by such person, as well as the penalty so adjudged, shall be stated in the conviction and also in the commitment.

Penalty and costs to be stated in convictions, &c.

221. Whenever the Commissioners or the proper officer of Customs shall proceed by information against any person for any offence under the Customs Acts before any justice, instead of proceeding in the Exchequer Division of the High Court of Justice, where a capias might be issued for arresting and holding the offender to bail, such justice may, on sufficient information on oath that the offence has been committed, issue his warrant to bring such offender before him or any other justice, and on his being so brought to require him to give security in such amount as he may deem sufficient to appear before him or any other justice at a time and place appointed for the hearing of the case, and in default of such security to commit such offender to gaol, or to the custody of the police or other constabulary force.

Where proceeding by capias is waived in favour of the subject, justices may issue warrant and admit to bail.

222. When by the Customs Acts a penalty jointly and severally shall have been incurred by any number of persons, such persons may be proceeded against jointly by one information, or severally by separate informations, as Her Majesty's Attorney General for England or Ireland, and as the Lord Advocate of Scotland, or the Commissioners of Customs respectively may deem expedient; and in case of a proceeding against such several persons by joint information for recovery of the penalty or penalties so severally incurred by each, the penalty or penalties shall be recoverable against each, notwithstanding that any one or other of such persons so jointly proceeded against may have allowed judgment to go by confession or default, or that the penalty adjudged to be paid by any one or other of the defendants so jointly sued may be for a different amount from that of the penalty in which any one or other of such several persons may be convicted, or that any one or other of such several persons so jointly prosecuted may be acquitted; and no judgment on any such information shall be reversed or avoided, or error in law alleged therein, on the ground of any such judgment being obtained by confession or default of any of the persons, nor on account of any difference in the amount of the penalty or penalties in which any one or more of such persons may be convicted, or the acquittal of any such persons; but every such judgment shall be valid and effectual against any or all of the said several persons so jointly proceeded against, and for the full amount of the penalty or penalties in which such person or persons shall have been severally or respectively convicted.

Penalties joint and several may be sued for by joint and several information.

223. All informations exhibited before any justice for any offence committed against or forfeiture incurred under this or any other Act relating to the Customs, and all summonses, convictions, and condemnations for such offences and forfeitures, and all warrants of any

Informations, convictions, &c. to be in form, &c. in Schedule C.

LEGAL PROCEEDINGS.

justice founded upon such convictions, may be in the form or to the effect in Schedule C. to this Act; and the form of information given in the said schedule, and the counts therein contained with reference to any offences created by or punishable under the several sections of this Act to which the same or any of them relate, shall be applicable to and sufficient for all purposes in the prosecution of such offences and forfeitures; and where two or more counts are given upon the same section those counts may be used which apply most nearly to the circumstances of the case; and any one or more of the said counts may be included in the same information, together with any other count or counts; and any one or more of the words or paragraphs descriptive of offences charged in any one or more of the counts in the same form of information, separated from the others by the word *or* in italics, may be used exclusively of the others, in conjunction with any other part of such form, and in any case, or for any offence or forfeiture for which no count is given in the said schedule, such count or counts may be substituted or added as circumstances may require; and every such information and every conviction and warrant of commitment or condemnation for such offence or forfeiture shall be deemed valid and sufficient in which the offence or forfeiture is set forth either in the words of the Act or Acts by which the penalty for such offence has been inflicted or under which any forfeiture has been incurred, or in the words of the information by this Act prescribed; and where in any such forms the word "Customs" is used to describe the Commissioners or officers of Customs, the words "Inland Revenue" or "Excise" may be substituted, as the case may require, and the like counts shall be applicable to and sufficient for the like purposes, and be used in like manner in any information filed in any court having jurisdiction in such cases under this or any Act relating to the Customs; and no conviction, warrant of commitment, or condemnation shall be held void by reason of any defect therein; and no party shall be entitled to be discharged out of custody on account of such defect, provided it be alleged in such warrant that the said party has been convicted of such offence, and that it shall appear to the court or judge before whom such warrant is returned that such conviction proceeded upon good and valid grounds; and every such warrant may be executed by any officer of Customs, and in any part of the United Kingdom, without further endorsement or sanction than that of the justice issuing the same; and no objection shall be taken or allowed to any information, complaint, or summons for any alleged defect therein in substance or in form, or for any variance between such information, complaint, or summons and the evidence adduced on the part of the informant or complainant at the hearing of such information or complaint.

Justices may summon offender.

224. Upon the exhibiting of any information before any justice against any person for any offence against the Customs Acts for which offence the party charged is not liable to be detained, or being liable shall not be detained, or by which any penalty or forfeiture shall be sought to be recovered, or any punishment of hard labour sought to be inflicted, within three years next after the commission of the offence, such justice may from time to time and at any time afterwards issue his summons directed to such party, stating shortly the matter of such information, and requiring him personally to appear at a certain time or place before him or any other justice to answer to the said information, and to be further dealt with according to law.

On attendance of the party on the day and place appointed, justices may hear and determine the case.

On non-appearance, justice to proceed as if he had appeared.

225. If on the day and at the place appointed in such summons the party so summoned shall appear before such justice, then such justice shall proceed to hear and determine the matter of such information, and on proof thereof, either upon the confession of the party or upon the oath of one or more credible witness or witnesses, shall convict the party charged in such information, but if the party so summoned shall fail so to appear, then if it be proved upon oath or affirmation to the justice then present that such summons was duly served at a reasonable time before the day appointed for his appearance, such justice may proceed ex parte to hear such information and adjudicate thereon as if such party had personally appeared before him in obedience to such summons.

Justices may condemn goods liable to forfeiture.

226. When any information shall have been exhibited before any justice for the forfeiture of any goods seized under the Customs Acts, such justice is hereby required to summon the owner of such goods or the person from whom they were seized to appear

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before him or any other justice, and upon his or her appearance or default to appear, due service of such summons being proved, such justice may proceed to the examination of the matter, and on proof that the goods are liable to forfeiture under the Customs Acts may condemn the same.

Summons to be served personally, or by leaving same at last known place of abode.

227. Every summons issued by a justice of the peace under the Customs Acts, either to bring any person before him to answer any information or complaint, or any person to appear before him to testify what he may know concerning the matter of such information, wherever in the United Kingdom such person may be or reside, shall be deemed to be sufficiently served by any officer of Customs or other duly authorised person delivering the same to the party summoned personally, or by leaving the same at his last known place of abode or business in the United Kingdom, or on board any ship or vessel to which he may belong or may have lately belonged.

Penalty for neglecting to attend.

228. If any person so summoned to testify as aforesaid shall refuse or neglect to appear at the time and place appointed in such summons by the justice issuing the same, and no just excuse shall be offered for such neglect or refusal, then, after due proof of the service of such summons, or if such person having appeared in obedience to such summons shall refuse to take oath, or, if a person having legal power to make affirmation, refuse to affirm, or shall refuse to give evidence or answer to the best of his knowledge and belief any legal question required of him, he shall for every such default or offence forfeit such sum not exceeding twenty pounds as the justice shall see fit.

Offences on the water, &c., and jurisdiction.

229. Where any offence shall be committed in any place upon the water not being within any county of the United Kingdom, or where the officers have any doubt whether such place is within the boundaries or limits of any such county, such offence shall for the purposes of the Customs Acts be deemed and taken to be an offence committed on the high seas; and for the purpose of giving jurisdiction under such Acts every offence shall be deemed to have been committed, and every cause of complaint to have arisen, either in the place in which the same actually was committed or arose, or in any place on land where the offender or person complained against may be or be brought.

Justice of adjoining county may act when required.

230. When the attendance of any justice having jurisdiction in the county where the offence is committed cannot be conveniently obtained, any magistrate of any neighbouring or adjoining county to that in which the offence was deemed to have been committed may hear and determine any information exhibited before him, and he shall for that purpose have the same powers and authorities as a justice for the county in which the offence was or was deemed to have been committed.

Justices of counties to have concurrent jurisdiction in cities, boroughs, &c. situate in such counties.

231. Where any offence against the Customs Acts shall be committed in any city, borough, liberty, division, franchise, or town corporate, any justice having jurisdiction therein, and any justice of any county within which the same is or are situated, shall have jurisdiction to hear and determine the same; and all powers vested in any justice of the peace by virtue of this Act shall be and the same are hereby vested in and may be exercised in the Isle of Man or the Channel Islands by any governor, deputy governor, bailiff, chief magistrate, deemster, jurat, or other magistrate of the said isle or islands; and for the purposes of the Customs Acts the jurisdiction of the magistrates of the borough of Gravesend in the county of Kent shall be deemed to extend on the river Thames from Yantlet Creek to Broadness Point in the Northfleet Hope, and shall include every part of the said river between those limits respectively.

Justice may commit in default of payment of penalty until paid.

Small Penalties Act, 1865, not applicable to Customs.

232. If any penalty incurred for any offence under the Customs Acts be not paid on conviction, the convicting justice shall forthwith commit the offender to any of Her Majesty's gaols within his jurisdiction, there to remain for such term as is herein-after provided, or until the penalty shall be paid; and "The Small Penalties Act, 1865," shall not apply to any penalty imposed by the Customs Acts; and where such party is convicted of any offence for which the punishment of hard labour is inflicted, such justice shall commit such party to any gaol or house of correction, there to be kept to hard labour for such time as may be authorised by the Customs Acts.

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Justices may commit in certain cases without order of Commissioners.

When quantity of spirits is less than 5 gallons or of tobacco less than 20 lbs.

Where quantity between 5 and 20 gallons spirits, or from 20 to 80 lbs. tobacco, justices may mitigate.

Above 20 gallons spirits or 80 lbs. tobacco, no mitigation by justices.

233. When any person shall be brought before a justice for any offence against the Customs Acts for which a pecuniary penalty is thereby imposed, if the goods in respect of which he shall have been so brought shall not consist of spirits or tobacco, or being spirits or tobacco shall not exceed five gallons of spirits or twenty pounds weight of tobacco, such justice may proceed summarily upon the case without information or direction of the Commissioners of Customs, and if such person shall be convicted, such justice may adjudge that he shall, in lieu of any other penalty, forfeit a sum not less than the single nor more than the treble value of such goods, including the duty of importation thereof, and in default of payment commit such person to any of Her Majesty's gaols for any period not less than fourteen days, nor more than one month; and if such spirits or tobacco shall exceed five gallons but not exceed twenty gallons of spirits, or shall exceed twenty pounds weight of tobacco but not exceed eighty pounds weight, such person shall forfeit a sum equal to treble the duty-paid value of such spirits or tobacco, or one hundred pounds, at the election of the Commissioners of Customs, and if proceeded against for the latter and convicted, such justice may mitigate the penalty to any sum not less than one fourth, and in default of payment of the penalty or mitigated penalty so imposed may commit the offender to any of Her Majesty's gaols until the same be paid; and if such spirits shall exceed twenty gallons, or such tobacco shall exceed eighty pounds weight, such person shall forfeit a sum equal to treble the value of such spirits or tobacco, or one hundred pounds, at the election of the Commissioners of Customs, and shall upon conviction forthwith pay, without any mitigation, the penalty imposed, and in default thereof the said justice shall commit the person so convicted to any of Her Majesty's gaols, there to remain until such penalty shall be paid.

Persons arriving in ships from infected places not to land before examination.

234. It shall be lawful for Her Majesty in Council, or any two of the Lords of Her Majesty's Privy Council, from time to time, by her or their order, to require that no person on board any ship coming to any port in the United Kingdom, the Channel Islands, or the Isle of Man, from or having touched at any place out of the United Kingdom abroad where they have reason to apprehend that yellow fever or other highly infectious distemper prevails, shall quit such vessel before the state of health of the persons on board shall have been ascertained, on examination by the proper officer of Customs, at such place or places as may from time to time be appointed by the Commissioners of Customs for such purpose, and before permission to land shall have been given by such officer, whether or not it shall on or after such examination be found expedient to order such vessel under the restraint of quarantine, and any person so quitting any such vessel shall forfeit a sum not exceeding one hundred pounds; and if the master, pilot, or person in charge of such ship shall not, on arrival at such place, hoist and continue such signal as shall be directed by such order, until the proper officer shall have given permission to haul down the same, he shall forfeit a like penalty; and such penalties or either of them if incurred, and any penalty incurred under the Act of the sixth year of the reign of King George the Fourth, chapter seventy-eight, shall be subject to reduction to any sum not exceeding one hundred pounds, and may be recovered by information and summons before a stipendiary magistrate, or any two justices of the peace, who are hereby authorised to reduce the same accordingly, and to commit the offender to prison in default of payment of any penalty so imposed for any period not exceeding six months.

Penalties and forfeitures to be paid to Commissioners.

235. All penalties and forfeitures recovered, and all sums, including justices clerks fees, awarded to be paid as costs to or for Her Majesty under this or any other Act relating to the Customs, shall be paid to the Commissioners of Customs, and all penalties, forfeitures, and costs recovered under any Act relating to the Excise shall be paid to the Commissioners of Inland Revenue, or to the persons appointed by such Commissioners respectively to receive the same, and such penalties, forfeitures, and costs shall be applied by such Commissioners respectively in such manner as the law directs.

Any person committed in default of payment of a penalty less than 100*l.* to be discharged by gaoler in six months if not duly released.

236. Where any person shall have been committed to prison by any justice for non-payment of any penalty incurred under the Customs Acts less than one hundred pounds, the gaoler or keeper of such prison is hereby authorised and required to discharge such person at the end of six months from the date of his imprisonment on such committal.

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Persons previously convicted, may, on verdict, be imprisoned in house of correction.

237. When any verdict shall pass or conviction be had against any person for any offence against the Customs Acts and he shall have been adjudged to pay a penalty exceeding one hundred pounds, the presiding judge or justice may, if for a first offence, commit the offender to prison for not less than six nor more than nine months, and if for a subsequent offence, may order that the offender shall, in lieu of payment of the penalty, be imprisoned in gaol or house of correction, with or without hard labour, for a period not less than six nor more than twelve months, and the governor or keeper of such gaol or house of correction is hereby required to receive any person committed under such order.

Justices may commit to nearest house of correction, if none in their jurisdiction.

238. When any person shall have been convicted of any offence against the Customs Acts for which such person is liable to be sentenced to hard labour before any justice within whose jurisdiction there is no house of correction, such justice shall and may, by warrant under his hand and seal, commit such offender to the gaol or house of correction nearest to the place where such offender is convicted; and the governor or keeper of such gaol or house of correction is hereby required to receive such offender and to obey such warrant in all respects as if such gaol or house of correction was within the jurisdiction of such justice.

Justices may commute hard labour where offender is a female or infirm.

239. Where any person shall have been convicted of any offence against the Customs Acts for which such person would be liable to be committed to hard labour, the justice before whom such person is so convicted may, if such person be a female or if a male from physical infirmity incapable of hard labour, order and adjudge that such person shall be imprisoned in any gaol within their jurisdiction without hard labour, stating the cause of mitigation in the warrant of commitment.

If prisoner be found to have been previously convicted, imprisonment may be extended.

240. When any person shall have been convicted before any justice of any offence against the Customs Acts for which such person is liable to be committed to hard labour, and it shall at any time during the imprisonment of such person be made to appear to the said or any other justice that such person had before been convicted of a similar offence, it shall be lawful for either of such justices, and he is hereby required, to commit such offender to some house of correction to be kept to hard labour for not less than nine nor more than twelve months in the whole from the date of the first commitment, and to amend the warrant of commitment accordingly, and without including in such amendment any reference to the former conviction; and any gaoler in whose custody such person shall be is hereby required, upon a written order signed by any justice, to produce such person before such last-mentioned or any other justice having jurisdiction therein; and any married woman convicted of any offence against the Customs Acts may, in default of payment of any penalty incurred by her, be committed to prison.

Married women may be committed.

Subsistence of prisoners committed for offences against Customs Laws.

241. The Commissioners of Customs may allow, and to such amount as they shall direct, any expenses incurred by any county, city, borough, liberty, division, franchise, or town corporate, for the subsistence of any person committed to hard labour in any prison in the United Kingdom under the Customs Acts, and may allow for the necessary subsistence of poor persons committed under the Customs Acts for nonpayment of a pecuniary penalty any sum not exceeding sevenpence halfpenny per diem.

Subsistence to prisoners, and gaol fees in Channel Islands.

242. The Commissioners of Customs may allow and pay for the necessary subsistence of any poor person confined in any prison in the Channel Islands for any offence under the Customs Acts such weekly or daily sum as by the regulations of the prison in which such poor person may be confined is required for the maintenance of poor insolvent debtors, and also such gaol fees as are properly payable in respect of any prisoner at the suit of the Crown for any such offence.

Removal of proceedings.

As to the removal of proceedings before justices under the Customs Laws.

Writs of certiorari and habeas corpus not to issue

243. No writ of certiorari shall issue to remove any proceedings before any justice under the Customs Acts, nor shall any writ of habeas corpus or judge's order issue to bring up the body of any person who shall have been convicted before any justice under

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the Customs Acts, unless the party against whom such proceedings shall have been directed or who shall have been so convicted, or his attorney or agent, shall state by affidavit in writing duly sworn the grounds of objection to such proceedings or conviction; and upon the return to such writ of certiorari or habeas corpus or judge's order no objection shall be entertained by the court other than such as shall have been stated in such affidavit; and any justice shall and may amend any information, conviction, or warrant of commitment for any offence under such Acts at any time, whether before or after conviction.

No writ of habeas corpus or order without notice to solicitor.

244. No such writ or order shall issue without notice in writing to the Solicitor for the Customs, and no return to any such writ or order shall be considered by the High Court of Justice in England, or by any of Her Majesty's Courts at Dublin or Edinburgh, or the judges thereof, unless there shall be produced to such court or judge an affidavit in writing duly sworn stating that notice of the issuing of such writ or order was given to the Solicitor of Customs or left at his office four clear days before the return of such writ or order; and with respect to all such writs or orders, there shall be an interval of four clear days at least between the day of issue and the day of the return thereof, and any such writ or order issuing without notice, or not in conformity with the directions herein contained, shall be void to all intents and purposes.

Prisoners against whom informations are exhibited to be brought up by habeas corpus or judge's order.

245. Where any person against whom an information shall be exhibited before a justice of the peace under the Customs Acts 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 Exchequer Division of the High Court of Justice in England, or out of the Court of Exchequer in Scotland or Ireland, as the case may require, a writ of habeas corpus or a judge's order 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 or order, in order that the said person may answer the said information and attend the trial thereof; and such writ of habeas corpus or judge's order 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 judge of the High Court of Justice in England, or to any baron or judge of any of the superior courts of law in Scotland and Ireland respectively; and it shall be lawful for the justice 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.

As to justices clerks fees in Customs prosecutions.

Justices clerks fees.

246. The fees payable to justices clerks in respect of prosecutions under the Customs Acts shall be in accordance with the Table of Fees to this Act annexed.

Superior courts.

As to proceedings in superior courts for penalties.

Procedure for penalties.

247. All suits, prosecutions, or informations for recovery of penalties under the Customs Acts in the High Court of Justice in England or in any of Her Majesty's Courts of Record at Dublin or Edinburgh may be commenced either by writ of subpœna or capias as the first process at the election of the Commissioners of Customs, in which shall be specified the amount of the penalty or penalties sued for, and, if by capias, the person against whom such capias shall issue shall be bound with two sufficient sureties to the party to whom such capias shall be directed to appear in the court out of which such capias shall issue at the day of the return of such writ to answer such information and shall likewise at the time of such appearing to be bound to Her Majesty, her heirs and successors, with two sufficient sureties, or by leave of the court or a judge, more than two, to be acknowledged in the same court, to answer and pay all the penalties so sued for, or such other sum, not exceeding the penalty or penalties sought to be recovered, as the Commissioners of Customs, or the judge upon whose fiat such capias shall issue, may see fit, in case such person shall be convicted thereof, or to yield the

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body of such person to prison, and in default of being bound by such respective sureties the person against whom such capias shall issue shall be taken to prison.

Service of subpœna.

248. If in any case the Commissioners of Customs waive the right of issuing writ of capias, and elect to proceed by subpœna, service of a copy of such subpœna, either on the defendant personally or by leaving the same at his last known place of abode or business anywhere in the United Kingdom or on board any ship or vessel to which such defendant may belong or have lately belonged, shall be deemed to be sufficiently served.

Judgment by default for non-appearance or want of plea.

249. Any person arrested under such capias and imprisoned for want of sufficient bail shall be served with a copy of the information filed against him either personally or by delivery of a true copy thereof to the gaoler, keeper, or turnkey of the prison in which such person shall have been confined; and in default of such person's appearing to such process and pleading to such information for the space of twenty days, to be computed from the date of such service, judgment shall be entered by default; and in case judgment shall be obtained against any such person by default, verdict, or otherwise, and such person shall not pay the sum recovered against him, execution shall thereupon issue, not only against the body of the person so imprisoned as aforesaid, but against all the real and personal estate of such person or any other person in trust for him, for such sum or sums of money so as aforesaid recovered against him, together with the costs, poundage, fees, and expenses of execution over and above the sum recovered.

Execution may issue to sheriff of any county without reference to venue.

250. Every such execution may be directed in the first instance to the sheriff of any county or county of a city or other shrievalty as the party suing out the same may think fit, without reference to the county in which the venue is laid, and without any suggestion of the issuing of any prior writ of execution into such county.

Impoverished persons may sue in formâ pauperis.

251. Where any person so arrested and imprisoned as aforesaid by virtue of any writ of capias shall be disabled by poverty from making defence to any such information, it shall be competent for such person to petition the court on affidavit verifying such disability; and the court, on being satisfied of the truth of the facts alleged in such affidavit, may assign counsel and attorney to such person, and the counsel and attorney so assigned are hereby required to act for such person without fee.

Sheriff to grant special warrant on writ of capias endorsed by Solicitor of Customs.

252. Every sheriff, mayor, bailiff, and other person accustomed to execute the process of the courts, and every under-sheriff, deputy, or agent of such sheriff, mayor, or bailiff, is hereby required (on the request of the Solicitor of Customs, or of any person acting on his behalf, such request to be endorsed on the back of any writ of capias or other process issuing as aforesaid, and signed by such solicitor or by such other person stating his authority,) to grant a special warrant to such persons as shall be named to them by such solicitor or other person for apprehending the person against whom such process shall issue, or in default thereof every such sheriff, mayor, bailiff, under-bailiff, and other person shall be liable to such process of contempt, fines, and penalties as they or any of them are now by any law or custom liable to in case of refusing to execute similar process where the defendant might have been taken thereupon in the usual course of proceeding.

Sheriff indemnified for escape if warrant granted at request of Customs.

Gaoler to receive offender.

253. Every sheriff, mayor, bailiff, under-sheriff, and other person granting such special warrant shall be indemnified from all liability for the escape of any person who shall be arrested by virtue of such warrant; but when any person so arrested shall be tendered to the gaoler or keeper of the proper prison, he is hereby required to receive every person so arrested and tendered as aforesaid, and give a receipt for his body.

When offenders arrested give bail to the sheriff, bail bond to be assigned to Her Majesty.

254. If when any person is arrested by writ of capias ad respondendum, the sheriff or other officer shall take bail from such person, such sheriff or other officer, at the request and costs of the Solicitor of Customs or other proper officer, shall assign to Her Majesty, her heirs and successors, the bail bond taken from such person, by endorsing and attesting the same under his hand and seal in the presence of two or more credible witnesses, which may be done without any stamp, provided the assignment so endorsed be duly stamped

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before any suit be commenced thereupon, and if such bail bond be forfeited, such process shall thereupon issue as on bonds originally made to Her Majesty, her heirs and successors.

Prosecutions, &c.

As to prosecution by indictment or information.

In whose names indictments or suits to be preferred.

255. All indictments or suits for any offences or the recovery of any penalties or forfeitures under the Customs Acts shall, except in the cases where summary jurisdiction is given to justices, be preferred or commenced in the name of Her Majesty's Attorney General for England or Ireland, or of the Lord Advocate of Scotland, or of some officer of Customs or Inland Revenue.

The Attorney General or Lord Advocate may enter a nolle prosequi.

256. In any prosecution for recovery of any fine, penalty, or forfeiture incurred under the Customs Acts, Her Majesty's Attorney General for England, Her Majesty's Attorney General for Ireland, or the Lord Advocate of Scotland, if satisfied that such fine, penalty, or forfeiture was incurred without any intention of fraud, or that it may be inexpedient to proceed in the said prosecution, may enter a nolle prosequi or otherwise on such information.

Suits, &c. to be exhibited within three years.

257. All suits, indictments, or informations brought or exhibited for any offence against the Customs Acts in any court or before any justice, shall be brought or exhibited within three years next after the date of the offence committed.

Indictments or informations may be tried in any county in England, Scotland, or Ireland respectively.

258. Any indictment, prosecution, or information which may be instituted or brought under the direction of the Commissioners of Customs for offences against the Customs Acts shall and may be inquired of, examined, tried, and determined in any county of England when the offence is committed in England, and in any county of Scotland when the offence is committed in Scotland, and in any county in Ireland when the offence is committed in Ireland, in such manner and form as if the offence had been committed in the said county where the said indictment or information shall be tried.

Proofs in proceedings.

As to proofs in proceedings.

Defendant's proof in smuggling cases.

259. 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.

Averments in smuggling cases.

260. 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.

Vivâ voce evidence may be given that a party is an officer.

Witness competent although

261. 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

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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.

entitled to part of seizure or reward.

262. 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.

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

263. 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.

Evidence of condemnation in forfeiture.

As to claim by owners of goods seized.

Entry of appearances.

264. No claim or appearance shall be entered to any information filed or exhibited for the forfeiture of any ship or goods seized for any cause of forfeiture in any court or before any justice, unless such claim or appearance be made by or in the real name of the owner or proprietor thereof, describing his place of residence and occupation; and if such claimant shall reside at London, Edinburgh, or Dublin, or within the liberties thereof, oath shall be made by him before one of the judges of the court in which such information is filed, or before any justice before whom such information shall be exhibited, that the said ship or goods were his property at the time of seizure; but if such person shall reside elsewhere, then oath shall be made by the attorney by whom such claim or appearance shall be entered that he has full authority for such claimant to make or enter the same, and that to the best of his knowledge and belief the same were at the time of seizure the bonâ fide property of the claimant; and on failure of making such proof of ownership such ship or goods shall be condemned, as if no claim or appearance had been made.

Claim to be in name of bonâ fide owners.

Verified by oath of ownership.

265. When any such ship, goods, or other things shall at the time of the seizure thereof be the bonâ fide property of any number of proprietors exceeding five, it shall not be necessary for more than two of them to enter such claim or appearance on the part of themselves and their co-proprietors, or to make such oath as aforesaid.

If goods owned by more than five co-proprietors, two may make the oath.

266. If any ship, goods, or other things shall at the time of seizure be the property of a joint stock company, or of co-partners carrying on trade in the United Kingdom, such claim and appearance may be entered and oath made by the public officer of such company, or by an agent for such co-partners or by one of them, and every person who shall be convicted of taking a false oath as to the facts herein-before required to be sworn to shall be guilty of perjury, and liable to the penalties thereof.

If goods owned by a company or co-partners, oath may be made by public officer or agent.

267. When in any information or suit relating to any seizure a verdict or judgment shall be found for the claimant, if it shall appear to the judge or justice before whom the same was heard that there was reasonable or probable cause of seizure, and such judge or justice shall so certify on the record or information, such certificate may be pleaded a bar to any action, indictment, or other proceeding against the seizor; and in case any action, indictment, or other proceeding shall be brought to trial against any person on account of any seizure (whether any information be brought to trial for the condemnation of the same or not), and a verdict shall be given for the plaintiff, if the judge or justice before whom such action indictment, information, or other proceeding shall be tried or heard shall certify on the record, information, or other written proceedings that there was reasonable or probable cause for seizure, the plaintiff shall not be entitled to more than twopence damages nor to any costs, nor shall the defendant be fined more than one shilling; and

Probable cause may be certified in bar.

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the production of such certificate, or a copy thereof, verified by the signature of the officer of the court, shall be sufficient evidence of such certificate.

Actions against officers.

As to actions against officers of Customs.

One month's notice of action to officer before process.

268. No action or suit shall be commenced against any officer of the army, navy, marines, coastguard, Customs, Excise, police, or other person acting for or under the direction of the Commissioners of Customs, or duly employed in the prevention of smuggling, for anything done in the execution of or by reason of his office, until one month next after notice in writing shall have been delivered to him or left at his usual place of abode by the attorney or agent of the plaintiff, in which notice shall be clearly stated the cause of action, the name and place of abode of the plaintiff, and the name and place of abode or business of such attorney or agent, and the attorney or agent mentioned in such notice shall not be entitled to more than ten shillings for preparing and serving such notice; and if any action or suit shall be commenced against any such officer or other person, and no such notice shall have been given, such officer or other person may call upon the plaintiff to establish to the satisfaction of the court, on affidavits on both sides, that such action or suit is brought for some act, matter, or thing not done in the execution of or by reason of his office, or whilst on duty as such officer, and if the plaintiff shall fail so to satisfy the court, such action or suit shall discontinue: Provided always, that if the plaintiff shall so satisfy the court, he shall not be allowed on the trial of such action to give evidence of any cause of action other than such as shall have been disclosed in his said affidavit.

Evidence limited to subject in notice.

269. Upon the trial of any action brought in pursuance of such notice the plaintiff shall not be entitled to a verdict without proving on the trial that such notice had been duly served, in default whereof the defendant shall receive a verdict, with costs, nor shall the plaintiff be at liberty to produce evidence of any cause of action, except such as has been distinctly stated in such notice.

Officer may tender amends.

270. It shall be lawful for any such officer or other such person to whom such notice shall be given, at any time within one month after service thereof, to tender amends to the plaintiff, or his agent or attorney, and in case such amends be not accepted to plead such tender in bar of the action, together with the plea of "not guilty," and other pleas, with leave of the court, where such leave must be obtained pursuant to "The Common Law Procedure Act, 1852;" and if upon the trial of such action the jury shall find the amends so tendered sufficient, they shall give a verdict for the defendant, and in such case, or in case the plaintiff shall be nonsuited or discontinue his action, or in case judgment be given for such defendant on demurrer, then such defendant shall be entitled to the like costs as he would have been entitled to if he had pleaded the general issue only; but if upon issue joined the jury shall find that no amends were tendered, or that the same were insufficient, or shall find against the defendant on such plea or pleas, they shall give a verdict for the plaintiff, and such damages as they shall think proper, together with costs of suit.

Officer omitting to tender amends may pay money into court.

271. In case any officer or other such person shall neglect to tender amends, or shall not have tendered sufficient amends, before the action brought, it shall be lawful for him, by leave of the court in which such action shall be brought, at any time before the trial of the action, to pay into court a sum of money by way of amends, to abide the usual practice in such cases.

Actions against officers to be brought within one month after cause arises.

272. Every action against any officer of Customs or other such person shall be commenced within one month after the cause of action shall have arisen; but if such action be brought in respect of any seizure made by such officer or other such person, the month shall be computed from the day of seizure, unless it shall within that time become the subject of an information for the condemnation thereof, in which case the cause of action shall not be deemed to have arisen until the day after the trial of such information, and the venue in such action shall be laid in the county or place where the cause thereof is alleged to have occurred; and the defendant may plead the general issue, and give the

special matter in evidence on the trial thereof; and if the plaintiff shall be nonsuited or discontinue, or if upon a verdict or demurrer judgment shall be given against him, the defendant shall be entitled to costs, and have such remedy for the recovery thereof as any other defendant now has in other cases where costs are legally recoverable. LEGAL PROCEEDINGS.

273. Any person appointed to be solicitor or assistant solicitor of Her Majesty's Customs, or any clerk duly appointed to act on his behalf or under his or their directions, shall and may in any case relating to the Customs, or under the direction of the Commissioners of Her Majesty's Treasury or Customs, act as counsel, solicitor, attorney-at-law, advocate, or writer to the signet in the prosecution, conduct, or defence of any such case in any court, jurisdiction, or place in which such case may be instituted, and any such solicitor, assistant solicitor, or clerk, and any officer of Customs, under the order and directions of the Commissioners of Customs, may prosecute, defend, or conduct any proceeding before any justice in any matter relating to the Customs to be heard or determined by him. Solicitors clerks and officers of Customs may conduct cases.

274. Any writer to the signet, solicitor before the supreme courts in Scotland, or solicitor at law duly licensed to practise as an agent in the Courts of Session and Justiciary in Scotland, who shall be retained by any defendant at the suit of the Crown for any offence against the laws relating to the Customs, shall be competent to undertake the defence of such defendant, and to instruct counsel for that purpose; and any such defendant who may not have retained any such agent shall be entitled to be heard by his counsel on any trial for such offence, although such defendant may have previously appeared to answer such suit in person instead of appearing by agent. Defendants in Customs cases to have choice of attorney and counsel in Scotland.

AS TO THE APPLICATION OF MONEYS FROM SALE, PURCHASE, OR EXCHANGE OF LANDS. LANDS CLAUSES.

275. The moneys produced by sales or exchange of any freehold, leasehold, or copyhold lands or tenements bought, sold, or disposed of by, for, or under the direction of the Commissioners of Customs, including the moneys already paid by way of deposit for the purchase of any such lands or tenements already contracted to be sold, and the residue of the moneys to be received in respect or on account of such contract, shall be paid by the purchaser thereof, or by the person making such exchange, to the Commissioners of Customs for the time being or to such person as they shall appoint to receive the same, in trust for Her Majesty, her heirs and successors, for the use of the said Customs; and the receipt of such Commissioner or other person as aforesaid for such moneys (such receipt to be endorsed on the conveyance, surrender, or assignment) shall effectually discharge the purchaser or person by whom or on whose account the same shall be paid. Moneys produced by sale of lands to be paid to the Commissioners of Customs.

276. In all cases where any money shall have been or shall be agreed, or shall have been or shall be found by the verdict of any jury, to be paid for the use or possession of lands or hereditaments taken by virtue of the Customs Acts belonging to any persons under any disability or incapacity, or not having the absolute interest therein, the same shall be paid by warrant of the Commissioners of the Treasury into the Bank of England, in the name and with the privity of the Paymaster General on behalf of the Chancery Division of the High Court of Justice, to be placed to his account there in the matter of the particular Act to the credit of the persons claiming to be interested therein, naming them pursuant to the method prescribed by any Act in force for the time being for regulating the payment of money into court; and immediately upon the filing in the Chancery Division of the High Court of Justice of the certificate of such Paymaster General, with the receipt annexed of the payment into his name as aforesaid of any such money, in conformity with the eighth section of the Act of the twenty-second and twenty-third years of Her Majesty's reign, chapter twenty-one, the said lands or hereditaments shall be vested in or to the use of Her Majesty, her heirs and successors. Money for lands of incapacitated persons to be paid into Bank of England.

AS TO THE ISLE OF MAN. ISLE OF MAN.

277. The Isle of Man shall be deemed and taken to be part of the United Kingdom for all the purposes of the Customs Acts; but nothing herein contained shall prejudice or Isle of Man deemed part of United

ISLE OF MAN. Kingdom for Customs purposes.

affect, or be construed in any way, directly or indirectly, to prejudice or affect, any of the rights or privileges legally exercised or enjoyed by the said isle at the time of the passing of this Act.

Goods delivered out of charge of Customs in the Isle of Man not to be brought into Great Britain or Ireland.

278. No foreign goods upon which a higher duty is payable on their importation into Great Britain or Ireland than on their importation into the Isle of Man shall, after the same have been cleared and delivered out of charge of the proper officers of Customs for consumption or otherwise in the said isle, be carried or shipped or be water-borne or be brought to any quay, wharf, or other place to be shipped or water-borne to be carried from the said isle into Great Britain or Ireland; nor shall any such goods which may be brought to the said isle, though not cleared and delivered as aforesaid, be removed or carried to be brought or taken from thence into Great Britain or Ireland until the same shall have been duly cleared for that purpose by the proper officer of Customs, nor (unless reported for removal in the same ship and in continuation of the voyage to some port in Great Britain or Ireland) until sufficient security by bond or otherwise shall have been given in such manner and on such terms and conditions as the Commissioners of Customs may direct, for the due delivery thereof at some port or place in Great Britain or Ireland; and all goods carried, brought, shipped, removed, or water-borne to be shipped, removed, or carried contrary hereto shall be forfeited, and every person who shall carry, ship, bring, remove, or water-bear to be shipped, removed, or carried any goods contrary hereto, or who shall aid or be concerned therein, shall forfeit treble the value of such goods, or the sum of one hundred pounds, at the election of the Commissioners of Customs.

Goods brought to Isle of Man, but not delivered from Customs, may be brought to Great Britain or Ireland on conditions.

Goods the growth or manufacture of Isle of Man may be imported into Great Britain or Ireland on certificate, &c.

279. 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.

Declaration and certificate of growth or manufacture of goods from Isle of Man.

280. Before any goods shall be shipped in the Isle of Man to be carried to Great Britain or Ireland, as the growth or produce of that isle, or as manufactures of that isle, from materials the growth and produce thereof, or from materials not subject to duty in Great Britain or Ireland, or from materials upon which the duties shall have been paid and not drawn back in Great Britain or Ireland, proof shall be made by the written declaration of some competent person, to the satisfaction of the collector or other proper officer of Customs at the port of shipment, that such goods (describing and identifying them) are of such growth, produce, or manufacture, as the case may be, and in such declaration shall be stated the name of the person by whom such goods are intended to be shipped, and such person at the time of shipping (not being more than one month after the date of such declaration) shall make and subscribe a declaration before such collector or other proper officer that the goods to be shipped are the same as mentioned in such declaration, and thereupon the collector or other proper officer shall, on demand, give to the master of the ship in which the goods are to be exported a certificate of such proof of produce or of manufacture, describing the same, and setting forth the name of the party and of the ship and of the master thereof, and the destination of the goods.

Act not to affect Excise drawback.

281. Nothing herein contained shall be deemed or construed to affect the laws and regulations now in force respecting duties and drawbacks of Excise on goods removed to the Isle of Man.

ISLE OF MAN. Stores of Manx ships.

282. If any ship or boat bound from the Isle of Man to Great Britain or Ireland shall have on board any stores of spirits, tobacco, or tea for the use of the crew exceeding the quantities specified in the following table, such stores, together with the casks or packages containing the same, and also the ship or boat, shall be forfeited.

TABLE.

—	In Ships or Decked Vessels.	In Open Boats.
Spirits for each seaman - - -	Half a gallon - - -	One quart.
Tobacco for each seaman - -	One pound - - -	Half a pound.
Tea for the whole crew - - -	Two pounds - - -	One pound.

Treasury may restrict imports.

283. The Commissioners of the Treasury shall and may at any time, if they see fit, by order under their hands, restrict or limit the importation into the Isle of Man of any foreign goods to such quantities per annum and in such manner as they may deem necessary, and also determine into what ports in the Isle of Man and from what places such goods may be imported.

MISCELLANEOUS MATTERS.

MISCELLANEOUS.

As to the interpretation of terms used in this Act.

Interpretation of terms.

284. For the purposes of this or any other Act relating to the Customs and in construing the same, the following terms, when not inconsistent with the context or subject-matter, shall have the several meanings, and include the several matters and things herein-after prescribed and assigned to them; that is to say,

"Attorney General" shall include Solicitor General, Attorney General in the Isle of Man, Procureur, or other chief law officer of the Crown in any of Her Majesty's possessions abroad where there is no Attorney General.

"British possession" shall mean and include colony, plantation, island, territory, or settlement belonging to Her Majesty.

"Channel Islands" shall mean the islands of Guernsey, Jersey, Alderney, and Sark, and their respective dependencies.

"Commissioners of the Treasury" shall mean the Lords Commissioners of Her Majesty's Treasury.

"County" shall mean and include any city, county of a city, county of a town, borough, or other magisterial jurisdiction where such construction is not inconsistent with the context.

"Customs Acts" shall mean and include this and all or any other Acts or Act relating to the Customs.

"Exporter of goods for which no bond is required" shall include and apply to the person subscribing the declaration required at the foot of the specification, Forms No. 8 and No. 9, or manifest in lieu thereof, as the case may be.

"Drawback" shall include bounty.

"Gaoler" shall mean and include any governor or keeper of Her Majesty's prisons.

"Her Majesty" shall mean Her Majesty, her heirs and successors.

"Importer" shall mean, include, and apply to any owner or other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the same are duly delivered out of the charge of the officers of Customs.

"Justice" shall mean and include justice of the peace, county court judge, recorder, sheriff depute, governor, deputy-governor, lieutenant-governor, bailiff, chief magistrate, deemster, jurat, and any other magistrate in the United Kingdom and the Channel Islands.

"Master" shall mean the person having or taking the charge or command of any ship.

MISCELLANEOUS.

"Official import lists and official export lists" shall mean any lists which are now or shall from time to time be issued under the authority of the Commissioners of the Treasury or Customs, prescribing the denominations, descriptions, and quantity by tale, weight, measure, value, or otherwise, by which articles of merchandise shall be required to be entered on their importation into or exportation from the United Kingdom.

"Proper officer of Inland Revenue" in the fourth section of the Act of the thirty-seventh and thirty-eighth years of Her Majesty's reign shall mean "proper officer of Customs."

"Queen's warehouse" shall mean any place provided by the Crown or approved by the Commissioners of Customs for the deposit of goods for security thereof and of the duties due thereon.

"Warehouse" shall mean any place in which goods entered to be warehoused may be lodged, kept, and secured.

Customs fund available for officers of the United Kingdom, and the Life Assurance Companies Act shall not apply to that fund.

285. The unrepealed provisions of the Act of the fifty-sixth year of George the Third, chapter seventy-three, shall apply to and be available by and for the benefit of the officers, clerks, and other persons in the department of the Customs in Scotland and Ireland, and their relatives, as fully and amply as if they had been originally mentioned therein, and the Act made applicable to the United Kingdom instead of England only; and the Life Assurance Companies Act, 1870, shall not be deemed to apply to the Customs Annuity and Benevolent Fund.

Cards imported not to be sold without a wrapper provided by the Commissioners of Inland Revenue.

286. In construing section one hundred and fourteen of "The Customs Consolidation Act, 1853," relating to cards, saved from repeal in Schedule (A.) to this Act annexed, it shall be read as if section twenty-eight of the Act of the twenty-fifth and twenty-sixth years of Her Majesty's reign, chapter twenty-two, were therein referred to and had been originally inserted therein instead of the Act therein mentioned, and the reference in the thirty-sixth section of the above-mentioned Act to "The Customs Consolidation Act, 1853," hereby repealed, shall be deemed to apply to the several clauses of that Act relating to cards as saved in the said Schedule and read as hereby directed.

Reciprocity under treaties, &c.

287. Sections nine, ten, eleven, and twelve of the Act of the eighth and ninth years of Her Majesty's reign, chapter ninety, shall, notwithstanding the repeal by this Act of section seventeen of the Act of the twentieth and twenty-first years of Her Majesty's reign, chapter sixty-two, be deemed and considered as subsisting and unrepealed.

As to repeal of existing Acts.

Acts set forth in Schedule (A.) repealed.

288. The several Acts and parts of Acts set forth in Schedule (A.) to this Act annexed are hereby repealed, to the extent to which such Acts or parts of Acts are by such Schedule expressed to be repealed, except as to anything done before the commencement of this Act, and except so far as relates to any arrears of duty or to any drawback which shall have become due or payable, and except so far as may be necessary for the purpose of supporting or continuing any proceeding heretofore taken or to be taken after the commencement of this Act, and except as to the recovery or application of any penalty for any offence which shall have been committed or any forfeiture which shall have been incurred before the commencement of this Act; and all orders made by Her Majesty in Council, all bonds taken or licenses granted, and all things done under the authority or in pursuance of any of the Acts hereby repealed, shall nevertheless be valid and effectual; and all commissions, deputations, and appointments granted to any officer of Customs in force at the commencement of this Act shall continue in force as if the same had been granted under the authority of this Act; and all bonds or other securities which shall have been given by or for such officers and their respective sureties for good conduct or otherwise shall remain in force; and all warrants, licenses, orders, and regulations made by the Commissioners of the Treasury or the Customs under any Act or Acts relating to the Customs now repealed, shall remain in force until altered, revoked, or rescinded or others made by them in lieu thereof; and all acts done in pursuance of any such orders and regulations shall be and are hereby declared to be

Orders, &c. under Acts repealed to be valid.

Commissions, deputations, bonds, &c. to remain in force.

Warrants, orders, and regulations to remain in force.

MISCELLANEOUS.

valid; and all ports, inland bonding places, havens, creeks, boarding stations, legal quays, sufferance wharves, and warehouses appointed or approved under any of the Acts hereby repealed, shall continue until the appointment or approval thereof shall be annulled, varied, or altered by the said Commissioners.

Ports, bonding place, havens, creeks, &c. to continue.

289. This Act shall be registered in the Royal Courts of the Island 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.

Act to be registered in Royal Courts of Guernsey and Jersey.

290. This Act shall come into operation on the day of the passing of this Act, and in citing it in other Acts of Parliament and in legal instruments it shall be sufficient to use the expression "The Customs Consolidation Act, 1876."

Commencement of Act.

SCHEDULES.

SCHEDULE (A.)

SCHEDULE (A.) of Acts to be Repealed.

Date of Act.	Title of Act.	Extent of Repeal.
8 & 9 Vict. c. 85 -	An Act for the Management of the Customs.	Sections 2 and 3.
16 & 17 Vict. c. 107	An Act to amend and consolidate the laws relating to the Customs of the United Kingdom and of the Isle of Man, and certain Laws relating to Trade and Navigation and the British Possessions.	The whole Act, except sections 114, 115, and 116, relating to cards; sections 165, 166, 181, 182, 183, 185, 187, and 188, so far as they relate to those of Her Majesty's possessions abroad in which other provisions have not been substituted by Local Act or Ordinance with the sanction of Her Majesty; sections 324 to 327 both inclusive, and 329 to 331 both inclusive, relating to reciprocity in commerce, and sections 332, 333, and 335 to 341 both inclusive, and also 343, 344, and 345, relating to the acquisition and disposal of lands.
18 & 19 Vict. c. 96	The Supplemental Customs Consolidation Act.	The whole Act.
18 & 19 Vict. c. 97	The Customs Tariff Act, 1855 - -	The whole Act.
19 & 20 Vict. c. 75	The Customs Laws and Duties Amendment Act, 1856.	The whole Act, except section 6.
20 Vict. c. 15 -	The Customs Duties Amendment Act, 1857.	The whole Act.
20 & 21 Vict. c. 61	The Customs and Excise Duties Act, 1857.	The whole Act.
20 & 21 Vict. c. 62	The Customs Amendment Act, 1857 -	The whole Act.
21 Vict. c. 12 -	The Customs Duties Act, 1858 - -	The whole Act.
22 & 23 Vict. c. 37	The Customs Amendment Act, 1859 -	The whole Act.
23 Vict. c. 22 -	The Customs Tariff Amendment Act, 1860.	The whole Act.
23 & 24 Vict. c. 36	The Customs Inland Bonding Act, 1856	The whole Act.
24 Vict. c. 20 -	The Customs and Inland Revenue Act, 1861.	So much as relates to Customs.
25 Vict. c. 22 -	The Customs and Inland Revenue Act, 1862.	So much as relates to Customs.
26 Vict. c. 22 -	The Customs and Inland Revenue Act, 1863.	So much as relates to Customs.
27 Vict. c. 18 -	The Customs and Inland Revenue Act, 1864.	So much as relates to Customs.
28 Vict. c. 30 -	The Customs and Inland Revenue Act, 1865.	So much as relates to Customs.
28 & 29 Vict. c. 95	The Sugar Duties and Drawbacks Act, 1865.	The whole Act.
30 Vict. c. 10 -	The Sugar Duties Act, 1867 - -	The whole Act.
30 Vict. c. 23 -	The Customs and Inland Revenue Act, 1867.	So much as relates to Customs.

SCHEDULE (A.)

Date of Act.	Title of Act.	Extent of Repeal.
30 & 31 Vict. c. 82	The Customs Amendment Act, 1867 -	The whole Act.
31 Vict. c. 28 -	The Customs and Income Tax Act, 1868	So much as relates to Customs.
32 & 33 Vict. c. 14	The Customs and Inland Revenue Duties Act, 1869.	So much as relates to Customs.
33 Vict. c. 12 -	The Customs (Isle of Man) Act, 1870 -	The whole Act.
33 & 34 Vict. c. 32	The Customs and Inland Revenue Act, 1870.	So much as relates to Customs.
34 Vict. c. 21 -	The Customs and Income Tax Act, 1871	So much as relates to Customs.
36 Vict. c. 29 -	The Customs Sugar Duties (Isle of Man) Act, 1873.	The whole Act.
37 & 38 Vict. c. 16	The Customs and Inland Revenue Act, 1874.	So much as relates to Customs.

SCHEDULE (B.)

SCHEDULE (B.) referred to in the foregoing Act.

Form No. 1.

Official Number.
Number of Register.
Date of Registry.
{ If Sailing Vessel or Steamer.

Port of

REPORT.

Ship's Name.	Tonnage.	British or Foreign; if British, Port of Registry; if Foreign, Country to which she belongs.	Number of Crew.		Name of Master, and whether a British or Foreign Subject.	Port or Place from whence arrived.
			British Seamen.	Foreign Seamen.		
Here state the particulars according to the above headings.						
		Total - -				

CARGO.

1. Name or Names of Places where laden in order of Time.	2. Marks.	3. Nos.	4. Packages and Descriptions of Goods, Particulars of Goods stowed loose, and General Denomination of Contents of each Package of Tobacco, Cigars, or Snuff intended to be imported at this Port.	5. Particulars of Packages and Goods (if any) for any other Port in the United Kingdom.	6. Goods (if any) to be transhipped or to remain on board for Exportation.	7. Name of Consignee.
Here state the particulars according to the above headings, or if in Ballast, state "in Ballast only."						
If any wreck fallen in with or picked up, to be stated.						

STORES.

Surplus stores remaining on board, viz.:— {

Number of alien passengers (if any) -

Pilot's names - - - -

At what station ship lying - -

Agent's name and address - -

I declare that the above is a just report of my ship and of her lading, and that the particulars therein inserted are true to the best of my knowledge, and that I have not broken bulk or delivered any goods out of my said ship since her departure from the last foreign place of loading, (except, *if so*, at , *stating where*).

(Signed) *Master.*

Signed and declared this day of 187 .

In presence of .

Collector.

Form No. 2.

ENTRY FOR HOME USE.

Whether Prime or Post, and if Post date of Prime Entry

Port of Importation

Dock or Station Merchant in whose name the goods are entered -

Importer's Name

Ship's Name.	Date of Report.	Master's Name.	Port or Place from whence.

Here state the particulars according to the above headings.

Marks.	Numbers.	Number of Packages, quantity and description, and, if a Prime Entry, value of Goods, in accordance with the requirements of the Official Import List.

Here state the particulars of the goods according to the above headings.

Total amount of duty payable on this entry - - £

Dated this day of 187 .

(Signed)

Importer or his Agent.

SCHEDULE (B.) Form No. 3.

ENTRY FOR WAREHOUSING.

Port_____

Dock or Station _____

Importer's Name_____

Ship's Name.	Date of Report.	Master's Name.	Port or Place from whence.
Here state the particulars according to the above headings.			

Marks.	Numbers.	Number of Packages, quantity, description, and value of Goods, in accordance with the requirements of the Official Import List.
Here state the particulars of the goods according to the above headings.		

I enter the above goods to be warehoused at_____

Dated this day of 187 .

(Signed)_____

Importer or his Agent.

Form No. 4.

ENTRY BY BILL OF SIGHT.

Port_____

Dock or Station_____

Importer's Name_____

Ship's Name.	Date of Report.	Master's Name.	Port or Place from whence.

Marks.	Numbers.	Number of Packages with the best Description the Importer is able to give.
State the particulars according to the respective headings given above.		

I, the importer (or agent to the importer) of the goods above mentioned, do hereby declare (if importer) that I have not, or (if agent) that, to the best of my knowledge, he has not received sufficient invoice, bill of lading, or other advice from whence the quality, quantity, or value of the goods above mentioned can be ascertained.

Dated this day of 187 .

(Signed)_____

Importer or his Agent.

(Signed)_____

Collector or proper Officer of Customs.

Form No. 5. SCHEDULE (B.)

ENTRY FOR FREE GOODS.

Port _____

Dock or Station _____

Importer's Name _____

Ship's Name.	Date of Report.	Master's Name.	Port or Place from whence.

Here insert the particulars according to the above headings.

Marks.	Numbers.	Number of Packages, and quantity, description, and value of Goods, in accordance with the requirements of the Official Import List.

Here state the particulars of the goods according to the above headings.

I enter the above goods as free of duty, and declare the above particulars to be true.

Dated this day of 187 .

(Signed) _____

Importer or his Agent.

Form No. 6.

ENTRY OUTWARDS.

Port of _____

Ship's Name		Tonnage.	Master's Name.	Port of Destination.
If British, Name of Port of her Registry.	If Foreign, Name of Country to which she belongs.			

Lying at _____ Dock or Station.

(Signed) _____

Master or Agent.

Date of Entry.

If ship shall have commenced her lading at any other port (name of such port).

SCHEDULE (B.) Form No. 7.

SHIPPING BILL.

For Drawback Goods.

Ship's Name.	Whether British or Foreign; if Foreign, the Country.	Master's Name.	Port or Place of Destination.

Marks.	Numbers.	Description of Packages.	Quantity, Quality, and Value, and Description of Goods.
		Total Number of Packages.	

I claim drawback on { Here state the quantity and description in words at length of any goods in respect of which drawback is claimed.

(Signed)_____

adding "exporter" or "agent," as the case may be.

Station of Clearance.

(Countersigned)_____

Searcher.

Dated this day of 187 .

Form No. 8.

SPECIFICATION for Foreign Goods free of duty or on which all duties have been paid.

Port of Ship's Name			Master Port or Place of Destination	
Marks.	Numbers.	Description of Packages.	Quantity and Description of Foreign Goods in accordance with the requirements of the Official Import List.	Value.

I declare that the particulars set forth above are correctly stated.

(Signed)_____

adding "exporter" or "agent," as the case may be.

Address_____

Dated 187 .

(Countersigned)_____

Searcher.

Form No. 9. SCHEDULE (B.)

SPECIFICATION for British and Irish Goods only.

Port of Ship's Name			Master Port or Place of Destination	
Marks.	Numbers.	Description of Packages.	Quantity and Description of British and Irish Goods, in accordance with the requirements of the Official Export List.	Value.

I declare that the particulars set forth above are correctly stated.

Signed_____

Adding "exporter" or "agent," as the case may be.

Address_____

Dated_____ 187 .

(Countersigned)_____

Searcher or proper Officer.

Form No. 10.

CONTENT.

Port of_____

Ship's Name and Destination.	Number of Tons.	Number of Boats.	If British, Port of Registry. If Foreign, the Country.	Number of Crew.	Name of Master.	With or without Passengers or Troops.

WAREHOUSED, TRANSHIPMENT, DRAWBACK, AND RESTRICTED GOODS.

Marks and Numbers, if any, of Packages.	Number and Description of Packages.

Particulars to be stated according to the above headings.

Cleared

Examined

(Signed)_____

Searcher.

Dated_____

I do declare that the above content is a true account of all goods above described, shipped, and intended to be shipped on board the above-named ship, and correct in all particulars.

Signed_____

Master.

Signed and declared this day of before me,

(Signed)

_____ Collector, or proper Officer of Customs.

SCHEDULE (B.) Form No. 11.

TRANSIRE.

Port of _____

Ship's Name.	Tonnage.	Port of Registry.	Master's Name.	Whither Bound.

Foreign Goods, distinguishing Warehoused Goods removed under Bond.	Quantities of Corn, Grain, Meal, Flour, or Malt.	Goods liable to Duty of Excise or entitled to Drawback thereof.	Here state "Sundry other Goods" or "No other Goods," as the case may be.

(Signed) _____
Master.

Cleared the day of 187 .

(Signed) _____
Collector, or other proper Officer.

SCHEDULE(C.) SCHEDULE (C.) referred to in the foregoing Act.

FORM OF INFORMATION.

to wit. } Be it remembered, that *A.B.*, an officer of Customs, under the direction of the Commissioners of Customs, informs me, , one of Her Majesty's justices of the peace in and for the of

COUNT I.

That *C.D.*, to wit, on the day of 18 , did import, *or* bring, *or* unship, *or* deliver, *or* carry, *or* remove, *or* harbour, *or* deal with, *or* was concerned in importing, *or* unshipping, *or* delivering, *or* carrying, *or* removing, *or* harbouring, *or* dealing with to evade the payment of the duties due thereon, *or* to evade the prohibition, *or* restriction relating to the importation and delivery of, certain uncustomed, *or* prohibited, *or* restricted goods, to wit [*describe them*].

COUNT II.

That *C.D.*, to wit, on the day of 18 , was found, *or* discovered to have been, on board a ship, *or* boat, within three leagues of the United Kingdom, *or* the Channel Islands.

COUNT III.

That *C.D.*, to wit, on the day of 18 , was found, *or* discovered to have been, on board a ship, *or* boat, within a port, *or* bay, *or* harbour, *or* river, *or* creek of the United Kingdom, *or* "the Channel Islands" [*as the case may be*].

COUNT IV.

That *C.D.*, to wit, on the day of 18 , was found, *or* discovered to have been, on board a ship, *or* boat, part of the cargo of which was thrown overboard, *or* staved, *or* destroyed, to prevent seizure.

COUNT V.

That *C.D.*, to wit, on the day of 18 , was found on board, *or* discovered to have been on board, the ship , being one of Her Majesty's ships, *or* in Her Majesty's employment, *or* service, *or* the ship being a foreign post office packet employed in carrying mails between a foreign country and the United Kingdom [*as the case may be*].

SCHEDULE (C.)

COUNT VI.

That *C.D.* did, to wit, on the day of 18 , make and subscribe a false declaration, *or* document, purporting to be [*here state the nature of the document generally*], the same being false and untrue.

COUNT VII.

That *C.D.* did, to wit, on the day of 18 , counterfeit, *or* falsify, *or* wilfully use when counterfeited *or* falsified [*as the case may be*], a certain document purporting to be [*here state the nature of the document generally*].

COUNT VIII.

That *C.D.* did, to wit, on the day of 18 , alter a certain document, *or* instrument, after the same had been officially issued, to wit, [*here state the nature of the document generally*].

COUNT IX.

That *C.D.* did, to wit, on the day of 18 , counterfeit the seal, *or* signature, *or* initials, *or* mark, of or used by, an officer of Customs for [*here state the purport*].

COUNT X.

That *C.D.* was, to wit, on the day of 18 , driving *or* conducting a cart, *or* waggon, *or* conveyance, and refused to stop, *or* to allow the examination thereof, when required in the Queen's name.

COUNT XI.

That *C.D.*, on the day of 18 , did obstruct being a person employed for the prevention of smuggling and in the execution of his duty, *or* was concerned in the rescue of, *or* in the endeavour to rescue, *or* in the destruction of, *or* in the endeavour to destroy, seized goods, *or* in the rescue of, *or* endeavour to rescue a person, to wit, one *E.F.*, who had then been apprehended for an offence punishable by fine or imprisonment under the Customs Acts, *or* prevented *or* endeavoured to prevent, the apprehension of one *E.F.*, who had been, to wit, on the day of 18 , guilty of an offence punishable by fine or imprisonment under the Customs Acts.

COUNT XII.

That *C.D.*, to wit, on the day of 18 , denied the possession of certain foreign goods, to wit, [*here mention generally the goods*], which were afterwards found to be, *or* to have been [*as the case may be*], in his possession.

COUNT XIII.

That *C.D.*, a person required by the Customs Acts to answer questions put to him by an officer of the Customs, to wit, on the day of 18 , did untruly answer, *or* did refuse to answer a certain question put to him by an officer of Customs.

COUNT XIV.

That *C.D.*, being summoned as a witness, did neglect, *or* refused, to appear, *or* and having appeared in obedience to such summons, did refuse to take oath, *or* affirm, *or* give evidence, *or* answer,
contrary to section [*here insert in figures the section creating the offence*] of "The Customs Consolidation Act, 1876," whereby the said *C.D.* has forfeited the sum of ,
being treble the value of the goods *or* the penalty of one hundred pounds [*as the case may be*], for which the Commissioners of Customs have elected to sue, *or* the sum of pounds, *or* a sum not exceeding one hundred pounds, *or* a sum not exceeding pounds, *or* has become liable to be imprisoned [*here insert the penalty, or period of imprisonment, imposed by the section under which the offence is charged.*]

For goods only.

That certain goods, to wit [*here mention generally the goods or things*], were seized on the day of 18 , for being dealt with contrary to section [*here insert the section in figures*] of "The Customs Consolidation Act, 1876," whereby the said goods have become liable to forfeiture, and that *C.D.*, of , has claimed the same.

Exhibited to and before me, the day of , in the year of our Lord }

SCHEDULE (C.)

FORM of SUMMONS on INFORMATION.

To [*C.D.*]

to wit. } Whereas an information has been exhibited by [*A.B.*] an officer of Customs, under the direction of the Commissioners of Customs, before me , one of Her Majesty's justices of the peace for the of , in the following form [*here copy the information*],

This is therefore to require you personally to appear before me, or such other justice or justices of the peace as may be present, at , in the of , on the day of next ensuing, at the hour of o'clock in the forenoon of said day, to answer the said information.

Given under my hand and seal at in the of this day of in the year of our Lord .

FORM of SUMMONS on INFORMATION for CONDEMNATION of SEIZURES.

To of in the of

to wit. } An information having been preferred by [*A.B.*] an officer of Customs, under the direction of the Commissioners of Customs, before me , one of Her Majesty's justices of the peace for the of , for the condemnation of [*here state the goods*] seized on the day of in the year of our Lord , for being dealt with contrary to section of "The Customs Consolidation Act, 1876," and claimed by you.

This is to require you to appear before me, or such other justice or justices of the peace as may be present at , in the of on the day of next ensuing, at the hour of o'clock in the forenoon of said day, to show cause why the said goods should not be condemned as forfeited.

Given under my hand and seal at , in the of this day of in the year of our Lord .

FORM of SUMMONS for WITNESSES.

To

to wit. } You are hereby required personally to be and appear on the day of next ensuing, at the hour of o'clock in the forenoon, at in the of before me, or such other of Her Majesty's justices of the peace for the said of as may be then and there present, to give evidence and testify the truth, according to your knowledge, concerning the facts alleged in a certain information exhibited against *C.D.* under "The Customs Consolidation Act, 1876," and herein fail not, under the penalty therein provided.

Given under my hand and seal at in the of this day of in the year of our Lord .

FORM OF CONVICTION.

to wit. } Be it remembered, that on this day of in the year of our Lord at in the of *C.D.* is convicted before me [*or* us, *as the case may be*,] of Her Majesty's justices of the peace for the of , for that he the said *C.D.*, within three years now last past [*here state the offence as in the information*], and [*where the party has been convicted of an offence punishable by pecuniary penalty and imprisonment in default of payment*,] I, *or* we, adjudge the said *C.D.* for his said offence to forfeit and pay the sum of , which [*if such be the case*] I, *or* we, mitigate to the sum of ; and if the said sum of be not forthwith paid, I, *or* we, adjudge the said *C.D.* to be imprisoned in Her Majesty's gaol at in the of until the same be paid, [*or where it shall have been so adjudicated add, instead of the words* "until the same be paid," for the period of months,] unless he shall sooner pay the said sum of *or* [*where the party has been convicted of an offence punishable by imprisonment with hard labour*,] I, *or* we, adjudge the said *C.D.* for his said offence [*and where the party has been previously convicted insert here*, "he having been previously convicted,"] to be imprisoned in Her Majesty's house of correction at in the of , and there kept to hard labour for the period of months.

Given under hand and seal at in the of , this day of in the year of our Lord .

FORM OF COMMITMENT FOR NONPAYMENT OF A PECUNIARY PENALTY. SCHEDULE (C.)

} To [*A.B.*] an officer of Customs, and to the gaoler or keeper of the gaol at in
to wit. } the of [*C.D.*] having been this day convicted before me
[*or* us, *as the case may be*,] of Her Majesty's justices of the peace in and for
the of upon the information of [*A.B.*] an officer of Customs,
under the direction of the Commissioners of Customs, of having, within three years now last past,
[*here state the offence generally, and the date thereof*,] I [*or* we, *as the case may be*,] did adjudge
that the said [*C.D.*] had forfeited for his said offence the sum of , [*adding, if
mitigated*,] which I [*or* we, *as the case may be*,] mitigated to the sum of . which
has not been paid.

This is to command you forthwith to convey the said [*C.D.*] to the gaol at in
the of , and to deliver him into the custody of the
gaoler or keeper of the said gaol.

And I [*or* we] the said justice *or* justices [*as the case may be*] do hereby authorise and require you, the said gaoler or keeper of the said gaol, to receive the said [*C.D.*] into your custody, and him safely to keep in your said gaol until he shall duly pay the said sum of or be discharged according to law [*or, if it be so adjudicated, insert, instead of what follows the word* "gaol," for the period of months, unless he shall sooner pay the said sum of].

Given under hand and seal at in the of ,
this day of in the year of our Lord .

FORM OF COMMITMENT TO HARD LABOUR.

} To [*A.B.*] an officer of Customs, and to the gaoler or keeper of the house of correction at
to wit. } in the of

C.D. having been this day duly convicted before me [*or* us, *as the case may be*,]
of Her Majesty's justices of the peace for the of upon the
information of [*A.B.*] an officer of Customs, under the direction of the Commissioners of Customs,
of having, within three years now last past, [*here state the offence generally and date thereof*,] I [*or*
we, *as the case may be*,] did adjudge that the said [*C.D.*] should for his said offence [*if previously
convicted, say*, "he having been previously convicted,"] be imprisoned in the house of correction at
in the said of , and be there kept to hard
labour for the period of months.

This is to command you forthwith to convey the said [*C.D.*] to the house of correction at
in the of , and to deliver him into the custody
of the gaoler or keeper of the said house of correction, and I [*or* we,] the said justice *or* justices [*as
the case may be*,] do hereby authorise and require you, the said gaoler or keeper of the said house of
correction, to receive and take the said [*C.D.*] into your custody, and him safely to keep to hard
labour in your said house of correction for the period of months.

Given under hand and seal , at in the of ,
this day of in the year of our Lord .

FORM OF CONDEMNATION OF SEIZED GOODS.

} Be it remembered, that an information having been exhibited by [*A.B.*] an officer of
to wit. } Customs, under the direction of the Commissioners of Customs, before me , one
of Her Majesty's justices of the peace for the said of , for the
condemnation of [*here state the goods*,] for being dealt with contrary to section of
"The Customs Consolidation Act, 1876," whereby the same became liable to forfeiture, and which
said goods having been claimed by [*C.D.*] of , who was duly summoned to show
cause why the same should not be condemned as forfeited, and the forfeiture thereof having been
duly proved before me, *or* us, [*as the case may be*,] I, *or* we, [*as the case may be*,] do adjudge the
same to be forfeited, and to condemn the same accordingly.

Given under hand and seal at in the of ,
this day of in the year of our Lord .

Schedule (C.)

Table of Fees.

	£	s.	d.
Each information with or without oath on application for summons against defendant, or for warrant for apprehension of a defendant, or for a warrant for remand, if already detained	0	2	6
Summons to compel appearance of a defendant or of a witness	0	2	0
Duplicate thereof	0	1	0
Search warrant	0	2	6
Warrant for apprehension or for remand	0	2	6
Taking examinations or depositions of witnesses, per folio	0	0	8
Copies for Revenue Solicitor when required by him, per folio	0	0	4
Taking down statement of defendant, if any	0	1	0
Warrant of commitment after conviction or for trial	0	2	6
Copy thereof for Revenue Solicitor if required by him	0	1	0
Each recognizance for a defendant's appearance	0	2	6
Recognizance to prosecute and give evidence when necessary	0	2	6
Recording conviction or acquittal	0	1	0
Engrossing conviction on parchment and filing same when required by Revenue Solicitor	0	6	0

CHAPTER 37.

An Act to assimilate the Law in Ireland to the Law in England as to quieting Possessions and Titles against the Crown. [11th August 1876.]

9 G. 3. c. 16. 48 G. 3. c. 47. 24 & 25 Vict. c. 62.

WHEREAS by an Act passed in the twenty-fourth and twenty-fifth years of Her Majesty, certain provisions were made for the better quieting possessions and titles against the Crown in England, and it is expedient to extend these provisions to Ireland in order that the Crown shall have no greater right over the estates of its subjects in Ireland than what it enjoys over the estates of its subjects in England:

Be it therefore 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:

The Crown not to sue for lands, &c. after 60 years by reason only of same having been in charge.

1. The Queen's Majesty, her heirs and successors, shall not at any time hereafter sue, impeach, question, or implead any person or persons for or in anywise concerning any manors, lands, tenements, rents, tithes, or hereditaments whatsoever (other than liberties or franchises) which such person or persons, or his or their or any of their ancestors or predecessors, or those from, by, or under whom they do or shall claim, have, or shall have held or enjoyed or taken the rents, revenues, issues, or profits thereof, by the space of sixty years next before the filing, issuing, or commencing of every such action, bill, plaint, information, commission, or other suit or proceeding as shall at any time or times hereafter be filed, issued, or commenced for recovering the same or in respect thereof, by reason only that the same manors, lands, tenements, rents, tithes, or hereditaments, or the rents, revenues, issues, or profits thereof, have or shall have been in charge to Her Majesty or her predecessors or successors within the said sixty years, but that such having been in charge shall be, as against such person and persons, and all claiming by, from, and under them or any of them, of no force or effect.

The Crown not to sue after 60 years by reason only of the lands, &c. sued for being part of a manor, &c. of which the rents, &c. have been answered to Her Majesty, &c.

2. The Queen's Majesty, her predecessors and successors, shall not be held, deemed, or taken for the purpose of any suit, bill, plaint, information, commission, or other proceeding to have been answered the rents, revenues, issues, or profits of any lands, manors, tenements, rents, tithes, or hereditaments which shall have been held or enjoyed, or of which the rents, revenues, issues, or profits shall have been taken, by any other person or persons by the space of sixty years next before the filing, issuing, or commencing of any such action, suit, bill, plaint, information, commission, or other proceeding for recovering the same or in respect thereof, by reason only of the same