



# Customs and Inland Revenue Act 1879

## 1879 CHAPTER 21

### PART I

#### CUSTOMS

#### 2 Import duties on tea

The duties of Customs now chargeable upon tea shall continue to be levied and charged on and after the first day of August one thousand eight hundred and seventy-nine until the first day of August one thousand eight hundred and eighty on the importation thereof into Great Britain or Ireland; (that is to say,)

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Tea, the pound	Sixpence.
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#### 3 Amending 39 & 40 Vict. c.35 as to imported cocoa-paste or chocolate

In lieu and instead of the duties of Customs now payable under the Customs Tariff Act, 1876, on cocoa-paste or chocolate imported into Great Britain or Ireland there shall be charged on and after the fourth day of April one thousand eight hundred and seventy-nine the following duties ; (that is to say,)

	£	s.	d.
Cocoa or chocolate ground, prepared, or in any way manufactured - - - - - the lb.	0	0	2

#### 4 Import duties on segars

In lieu and instead of the duties of Customs payable on tobacco manufactured, viz. segars, under the Customs and Inland Revenue Act, 1878, there shall be charged on

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*Status: This is the original version (as it was originally enacted).*

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and after the fourth day of April one thousand eight hundred and seventy-nine upon tobacco manufactured, viz. segars, imported into Great Britain or Ireland the following duties; (that is to say,)

	£	s.	d.
Tobacco manufactured, viz.:			
Segars - - - - the lb.	0	5	6

## 5 Prohibitions and restrictions

In addition to the several goods enumerated and described in section forty-two of the Customs Consolidation Act, 1876, as thereby prohibited and restricted there shall be read and construed therewith the following: All articles bearing or having affixed to them any stamp, name, writing, or other device implying or tending to imply any sanction or guarantee by the Customs or by any other department of the Government.

## 6 Entry of British goods returned

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 draw back 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.

## 7 Warehouse or debenture goods not duly exported

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 and landed in parts beyond the seas, or if the same or any other goods which shall have been shipped for exportation shall be unshipped or relanded in any part of the United Kingdom (such goods not having been duly relanded 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, relanding, 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, relanded, landed, or carried, or who shall aid, assist, or be concerned therein, shall forfeit, at the election of the Commissioners of Customs, a sum equal to treble the duty-paid value of such goods or the penalty of one hundred pounds.

## **8 Goods prohibited by proclamation**

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 waterborne to be so exported or carried, they shall be forfeited, and the exporter or his agent or the shipper of any such goods shall be liable to the penalty of one hundred pounds.

## **9 Master of coasting vessel to keep a cargo-book. Penalty for false entries in such book**

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 unless the Commissioners of Customs otherwise direct 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 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.

## **10 Penalty for assembling to run goods**

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

**11 How penalties, &c. to be sued for**

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 appropriate 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 second and third Victoria, chapter seventy one, shall not apply to any offence against the Customs laws ; and provided that in any proceedings for any penalty or forfeiture under the Customs Acts the fact that the duties of Customs have been secured by bond or otherwise shall not be pleaded or made use of in answer to or in stay of any such proceedings.

**12 Persons previously convicted may, on verdict, be imprisoned with or without hard labour**

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 of one hundred pounds or upwards, the presiding justice may, if for a first offence, commit the offender to one of Her Majesty's prisons 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, with or without hard labour, for a period not less than six nor more than twelve months.

**13 Goods delivered out of charge of Customs in the Isle of Man not to be brought into Great Britain or Ireland. Goods brought to Isle of Man, but not delivered from Customs, may be brought to Great Britain or Ireland on conditions**

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 waterborne, or be brought to any quay, wharf, or other place to be shipped or waterborne 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 no British or Irish spirits shall be removed or exported from the Isle of Man to any port or place in Great Britain or Ireland, and all goods carried, brought, shipped, removed, or waterborne to be shipped, removed, or carried contrary hereto shall be forfeited, and every person who shall carry, ship, bring, remove, or waterbear to be shipped, removed, or carried any goods contrary hereto, or who shall aid or be concerned therein, shall forfeit treble the duty-paid value

of such goods or the sum of one hundred pounds, at the election of the Commissioners of Customs.

**14 Sections of this Act set forth in schedule incorporated in 39 & 40 Vict. c.36.**

**Repeal**

Each of the several sections of this Act set forth in column No. 1 of the schedule to this Act shall be deemed and taken to be incorporated in and form part of the Customs Consolidation Act, 1876, in the order and place assigned to each such section in and by column No. 2 of the said schedule, and the said several sections of this Act shall be read and construed with the said Customs Consolidation Act, 1876, and the provisions of the latter Act shall be deemed to relate to and be applicable to said several sections of this Act, in the same manner and to the same extent as if the said several sections of this Act had been originally enacted therein in the order and place so assigned to each such section in and by the said schedule; and the several sections referred to in column 2 of the said schedule are hereby repealed.