



Finance Act 1934

1934 CHAPTER 32

PART I

CUSTOMS AND EXCISE

16 Provision for preventing smuggling in Northern Ireland

- (1) If any goods, being goods of a class or description in respect of which a duty of customs is chargeable on importation from the Irish Free State, are imported from the Irish Free State into Northern Ireland in any manner whatsoever without payment of that duty, the goods shall be forfeited, but without prejudice to any customs penalty which may have been incurred in respect of the importation.
- (2) If goods of any such class or description as aforesaid are found in the possession or control of any person within the prescribed area in Northern Ireland, an officer of customs and excise may require that person to furnish proof that the goods have not been imported from the Irish Free State or that customs duty has been paid thereon, and if such proof is not furnished to the satisfaction of the Commissioners, the goods shall be deemed, for the purpose of any proceedings for the forfeiture of them or for any customs penalty in respect of them, to have been imported as aforesaid without payment of duty, unless the contrary is proved.
- (3) In this section the reference to an officer of customs and excise includes a reference to any person having by law in Northern Ireland the powers of such an officer, and the expression "prescribed area" means such an area adjoining the land boundary of Northern Ireland as may be prescribed by regulations made by the Commissioners under section four of the Irish Free State (Consequential Provisions) Act, 1922.