



# Finance (No. 2) Act 1915

## 1915 CHAPTER 89

### PART I

#### CUSTOMS AND EXCISE

#### **15 Restriction of delivery of goods from bond**

- (1) During the continuance of the present war and for a period of twelve months thereafter, the Treasury may by order authorise the Commissioners of Customs and Excise,

during any period named in the order not exceeding three months, to refuse to allow the delivery of goods or commodities for home use from ship's side or a warehouse on payment of duty in any cases where deliveries are demanded of amounts exceeding the deliveries which appear to the Commissioners to be reasonable deliveries in the circumstances.

- (2) Any refusal of the Commissioners of Customs and Excise within one month before the twenty-first day of September, nineteen hundred and fifteen, to allow the delivery of goods or commodities is hereby confirmed, and shall be as valid as if an order of the Treasury had been in force under this section.

Where, by reason of the refusal of the Commissioners of Customs and Excise within the period aforesaid to allow the delivery of any goods any person has been prevented from performing any contract for the sale of, or otherwise in connection with, the goods in accordance with the terms thereof, that person shall be freed and discharged from all actions and proceedings under the contract for or in respect of his failure to perform the contract so far as due to the reason aforesaid.