



# Finance (No. 2) Act 1915

1915 CHAPTER 89

## PART I

CUSTOMS AND EXCISE

### 16 Increase of penalty for false declarations, &c

The penalty under section one hundred and sixty-eight of the Customs Consolidation Act, 1876 (which relates to the punishment for false declarations, &c.) shall be increased from one hundred pounds to five hundred pounds; and the court may, if it thinks fit, in lieu of ordering the offender under that section to pay the penalty, order him to be imprisoned with or without hard labour for a term not exceeding two years.