



Liability for War Damage (Miscellaneous Provisions) Act 1939

1939 CHAPTER 102 2 and 3 Geo 6

5 Liability in respect of customs and excise duties.

- (1) Where any goods have become chargeable with a duty of customs or excise and, before the duty is paid and (in the case of an excise duty) before the goods have left the entered or registered premises of the manufacturer, the goods are lost by war, the duty shall not be chargeable.
- (2) Where any goods have become chargeable with a duty of customs and excise and, before the duty is paid and (in the case of an excise duty) before the goods have left the entered or registered premises of the manufacturer, the goods are damaged by war, then—
 - (a) in a case where the duty is chargeable by reference to value, the value of the goods shall be taken to be the value thereof as reduced by the damage;
 - (b) in any other case, the goods may be abandoned to the Commissioners of Customs and Excise and thereupon the duty shall not be chargeable.
- (3) The occupier of a warehouse shall not be liable to forfeit any sum, whether by way of duty or otherwise, in respect of goods deposited in his warehouse by reason that he has failed to produce the goods to any officer of Customs and Excise on request, if he proves that his failure to produce the goods was due to the fact that the goods or the warehouse have been lost or damaged by war.

Changes to legislation:

There are currently no known outstanding effects for the Liability for War Damage (Miscellaneous Provisions) Act 1939, Section 5.