



Customs Consolidation Act 1876

1876 CHAPTER 36

MANAGEMENT

As to the collection and management of duties of Customs, drawbacks, and allowances.

17 Duties, drawbacks, &c. to be under the management of the Commissioners of Customs. Duties and drawbacks to be in British currency, and according to imperial weight and measure.

All duties of Customs or other duties, rates, and charges under the management, collection, or control of the Commissioners of Customs, and all drawbacks and allowances now imposed and allowed, or which may hereafter be imposed or allowed by law, shall be under the management of the Commissioners of Customs for the time being, and shall be ascertained, raised, levied, collected, paid, recovered, allowed, and applied or appropriated under the provisions of the laws for the time being in force relating thereto; and all duties, rates, charges, and drawbacks imposed and allowed according to any specified quantity or any specified value shall be deemed to apply in the same proportion to any greater or less quantity or value, and shall be paid and received in every part of the United Kingdom in British currency, and according to imperial weights and measures.

18 When new duties of Customs are imposed former ones to continue until the new become chargeable, except in certain cases. Duties due before the passing of this Act to be levied as if payable by this Act.

In all cases where any new duties of Customs or other duties, rates, or charges under the management, collection, or control of the Commissioners of Customs are or may be imposed by any Act of Parliament, or by any resolution of the house of Commons, in lieu of any duties payable at the time of the passing of such Act, such former duties shall be and continue payable until such new duties imposed in lieu thereof shall become chargeable, save and except in cases where the Act or resolution imposing such new duties shall otherwise provide; and all moneys arising from any duties of Customs, rates, or charges, or any arrears thereof, payable on account of any goods whatever imported into or exported from the United Kingdom under any former Act,

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although computed under such former Act, and whether secured by bond or otherwise, shall be levied, paid, and appropriated in the same manner as if the same had been made payable by this or any other Act in force for the time being; and all drawbacks or allowances payable under any former Act shall be paid or allowed under this or such other Act as may be in force for the time being.

19 Goods in warehouse, when entered for home consumption, to be chargeable with existing duties on like sort of goods.

All goods deposited in any warehouse or place of security under any Act for the warehousing of goods, without payment of duty upon the first importation thereof, or which may be imported and on board any ship, shall, upon being entered for home consumption, be subject to such and the like duties as may at the time of passing such entry be due and payable on the like sort of goods under any Customs Acts in force at the time of passing such entry, save and except in cases where special provision shall be made by such Act to the contrary.

20 When contracts have been entered into, amount of increased or decreased duty to be added or deducted.

In the event of any increase, decrease, or repeal of duties of Customs chargeable upon any goods or commodities after the making of any contract or agreement for the sale or delivery of such goods duty paid, it shall be lawful for the seller, in case such increase shall accrue before the clearance and delivery from the warehouse of such goods at such increased duty, and after payment thereof, to add so much money to the contract price as will be equivalent to such increase of duty, and he shall be entitled to be paid and to sue for and recover the same; and it shall be lawful for the purchaser under any such contract or agreement, in case such decrease or repeal shall take effect before the clearance and delivery from the warehouse at such decreased duty, or free of duty, as the case may be, to deduct so much money from the contract price as will be equivalent to such decrease of duty or repealed duty, and he shall not be liable to pay or be sued for or in respect of such deduction.

21 All moneys, &c. received on account of Customs to be paid into the Bank of England.

All money, bills, notes, and drafts received on account of the revenue of Customs in Great Britain, and all other money arising by the duties of Customs in Great Britain, shall from time to time be paid into the hands of the Governor and Company of the Bank of England, and shall be placed to an account to be raised in the books of the said company, intituled "The General Account of the Commissioners of Customs;" and all money arising from the duties of Customs in Ireland shall be paid into the receipt of Her Majesty's Exchequer.

22 The Treasury may-make rules for keeping the accounts of the revenue of the Customs, and for appropriation thereof. Responsibility for money, &c.

The Commissioners of the Treasury may from time to time establish such rules and regulations as they may think necessary for keeping the accounts of the Commissioners of Customs with the Governor and Company of the Bank of England, and of the Governor and Company of the Bank of England in relation thereto, and also for payment and appropriation of the money arising from the duties of Customs,

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and so brought to account for Her Majesty's service, and from time to time alter or revoke such rules and regulations, and make others in lieu thereof; and the rules and regulations now in force shall remain and continue to be acted upon until the same shall be so altered or revoked, or others established by the said Commissioners of the Treasury in lieu thereof; and the said Commissioners of Customs, observing the rules and regulations so prescribed, shall not be answerable for any money, bills, notes, or drafts which shall have been so paid into the Bank of England; and the Governor and Company of the Bank of England shall be answerable for all the money, bills, notes, and drafts which shall be actually received by them on account of the said Commissioners of Customs.

23 Bank to keep an account, to be returned to the Customs, for inspection by the Accountant and Comptroller General. Any default to be reported to the Commissioners of Customs.

The Governor and Company of the Bank of England, or some person duly authorised in that behalf, shall daily, upon receiving any money, bills, notes, and drafts, from or on account of the said Commissioners of Customs, make an entry of the money, bills, notes, and drafts so received in a book to be provided by the Governor and Company of the Bank of England, which book shall be forthwith redelivered to the persons making the payments for the Customs, for which money, bills, notes, and drafts the entry in the book herein-before mentioned shall be a sufficient discharge; and such book shall be inspected daily after its return by the Accountant and Comptroller General of the Customs, or his clerk (such clerk being first duly authorised by him, and for whose conduct he shall be answerable), who shall satisfy himself that all money, bills, notes, and drafts received by or on account of the said Commissioners have been duly paid into the Bank under the provisions of this Act; and any default which such Accountant and Comptroller General or his clerk may discover in that behalf shall be immediately reported by him to the said Commissioners of Customs.

24 Bank of England not to dispose of money, &c, except for a specified purpose.

The Governor and Company of the Bank of England shall not pay or transfer, apply, or dispose of any part of the money, notes, bills of exchange, or drafts which may be paid in and placed to the account of the said Commissioners of Customs from such account, except in accordance with the rules and regulations for the time being of the Commissioners of the Treasury, unless any such notes, bills of exchange, or drafts shall be required by the Solicitor of Customs for the purpose of taking out an extent for the security of the money for which the same shall have been given, in which case such notes, bills of exchange, or drafts, or any of them, shall be delivered to such solicitor or his clerk, on the order of the Commissioners of Customs for that purpose, and such delivery shall be entered in the book herein directed to be provided.

25 In London, debenture, &c. to be paid out of Commissioners account; at any other port, out of moneys in collector's hands. Limitation of time for return of duties overpaid extended to six years.

'Every sum of money which shall be due in the port of London upon any debenture, certificate, or other instrument for the payment of any money out of the duties of Customs, shall be paid out of any money so paid into the Bank of England on account of the said Commissioners of Customs, in accordance with the rules and regulations for the time being in respect thereof and every such payment shall be allowed by

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the Comptroller and Auditor General of Public Accounts in the settling or auditing of the accounts of the said Commissioners of Customs; and when any such payment shall become due at any other port in the United Kingdom, the same may be paid by the collector at such port out of any of the money in his hands arising from the duties of the Customs, under the direction of the said Commissioners of Customs; and the Commissioners of Customs are hereby authorised to return any money which shall have been overpaid as duties of Customs, at any time within six years after such overpayment, on its being proved to their satisfaction that the same was overpaid in error; but no such return shall be allowed unless the claim for the same shall have been made and established within such period of six years.

26 Commissioners of Customs may close accounts of collectors.

The Commissioners of Customs shall and may finally settle and close the accounts of any collectors or receivers of any part of the revenue of the Customs or other duties under their management, notwithstanding any erroneous appropriation of duties of Customs received by such collectors or receivers ; and the said Commissioners are hereby empowered to correct any such appropriation, in order to prevent the accounts of any such collectors or receivers from being kept open; and all such corrections shall be allowed by the Comptroller and Auditor General of Public Accounts in passing the general accounts of Customs.

27 Customs duties, &c. payable to Exchequer account of Bank of England to be received under such regulations as the Treasury shall prescribe.

All Customs duties and other public moneys payable to the Exchequer account at the Bank of England shall be received to the credit of such account by the Governor and Company of the said Bank, under such regulations and directions as the Commissioners of Her Majesty's Treasury shall from time to time prescribe; and the specifications or statements of particulars required by an Act passed in the fourth and fifth years of the reign of His late Majesty King William the Fourth, chapter fifteen, intituled "An Act to " regulate the office of the receipt of His Majesty's Exchequer at " Westminster," to be delivered to the cashier or other officer of the Bank of England by the person paying in any such money, shall be required only in such cases, and shall be signed and issued by such person, as the said Commissioners shall from time to time direct; and the acquittances for all payments made to the account of the Exchequer at the Bank of England shall be made out in such form and under such regulations as shall be prescribed by the said Commissioners; and such acquittances shall have in all respects the same force and validity in law as the acquittances heretofore given by the Comptroller of the Exchequer by virtue of the ninth section of the said recited Act of the fourth and fifth years of the reign of King William the Fourth; and the several orders, rules, and .regulations which may be issued under the authority of this Act by the said Commissioners of Her Majesty's Treasury, as relating to such specifications and acquittances as aforesaid, shall be laid before both Houses of Parliament within six weeks after the issue of such orders, rules, and regulations, if Parliament shall be sitting, or if not sitting, then within six weeks next immediately after the re-assembling of Parliament.

28 Forgery declared felony.

If any person or persons shall knowingly and wilfully forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in

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forging or counterfeiting the name or handwriting of any Commissioner of Customs, or of any Accountant and Comptroller General of the Customs, or of any person acting for them respectively, to any draft, instrument, or writing whatsoever, for or in order to the receiving or obtaining any of the money in the hands or custody of the Governor and Company of the Bank of England on account of the said Commissioners of Customs, or shall forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in the forging or counterfeiting, any draft, instrument, or writing in form of a draft made by such Accountant and Comptroller General or person as aforesaid, or shall utter or publish the same knowing it to be forged or counterfeited, with intent to defraud any person whomsoever, every such person or persons so offending, being thereof convicted, shall be declared and adjudged to be guilty of felony.

29 Certain moneys, &c. deemed within meaning of 24 & 25 Vict c.96.

Any moneys, chattels, or other valuable securities which shall or may be received by any officer, clerk, or other person in the service of the Customs, either as duties of Customs, or under or by virtue of any statute, or by the order or direction of the Commissioners of Customs, or in virtue of his office or employment, or otherwise, for the use and service of Her Majesty or of any public department, shall be deemed to be moneys, chattels, or valuable securities for the public service, and shall be considered as such within the meaning of the Act of the twenty-fourth and twenty-fifth Victoria, chapter ninety-six, and in any information, indictment, or other instrument in relation thereto, the same may be laid as the property of Her Majesty.