



Customs Consolidation Act 1876

1876 CHAPTER 36

AS TO THE EXPORTATION, ENTRY, AND CLEARANCE OF SHIPS TO PARTS BEYOND THE SEAS.

As to debentures for drawback on goods exported

117 Debenture for drawback.

For the purpose of computing and paying any drawback claimed and payable upon any goods duly entered, shipped, and exported, a debenture shall in due time after such entry be prepared by the collector or other proper officer; certifying in the first instance the entry outwards of such goods; and so soon as the same shall have been duly exported, and a notice containing the particulars of the goods shall have been delivered by the exporter to the export officer, the shipment and exportation thereof shall be certified upon such debenture by the export officer, and the debenture shall thereupon be computed and passed with all convenient despatch.

118 Declaration as to exportation and right to drawback. Name of person entitled to be declared.

The person entitled to any drawback on any goods duly exported, or his agent authorised by him for that purpose, shall make and subscribe a declaration upon the debenture that the goods mentioned therein have been actually exported, and have not been re-landed, and are not intended to be re-landed in any part of the United Kingdom, and that such person at the time of entry and shipping was and continued to be entitled to the drawback thereon, and the name of such person shall be stated in the debenture, which shall then be delivered to such person or his agent, and the receipt of such person on the debenture, countersigned by the holder of such debenture, if the same shall have been transferred in the meantime, shall be the discharge for such drawback when paid.

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119 Payment within two years.

No debenture for any drawback allowed upon the exportation of any goods shall be paid after the expiration of two years from the date of the shipment of such goods.

120 Warehouse or debenture goods not duly exported.

If any goods which have been cleared to be exported from the warehouse or for any drawback shall be shipped or entered to be shipped on board any vessel of less burden than forty tons, or shall not be duly exported to parts beyond the seas, or if the same or any other goods which shall have been shipped for exportation shall be unshipped or re-landed in any part of the United Kingdom (such goods not having been duly re-landed or discharged as short-shipped under the care of the proper officers), or shall be carried to any of the Channel Islands (not having been duly entered, cleared, and shipped to be exported or carried directly to such islands), the same shall be forfeited, together with any ship, boat, or craft which may have been used in so unshipping, re-landing, landing, or carrying such goods from the ship in which the same were shipped for exportation; and the master of such ship, and any person by whom or by whose orders or means such goods shall have been so unshipped, re-landed, landed, or carried, or who shall aid, assist, or be concerned therein, shall forfeit all claim to such drawback if not received, or if received, a sum equal to the amount of such drawback or treble the value of such goods, or a penalty of one hundred pounds, at the election of the Commissioners of Customs.

121 Wine allowed for officers in the navy.

Wine intended for the consumption of officers of Her Majesty's Navy on board such of Her Majesty's ships in actual service as they shall serve in, not exceeding in any one year for use of such officers the quantities herein-after respectively mentioned; that is to say,

Gallons.

For every Admiral	1,260
For every Vice-Admiral	1,050
For every Rear-Admiral	840
For every Captain of the 1st and 2nd rate	630
For every Captain of the 3rd, 4th, and 5th rate	420
For every Captain of an inferior rate	210
For every Lieutenant or other commanding officer, marine officer, master, paymaster, or surgeon	105

may be taken from the warehouse without payment of duty and shipped at such ports and under such regulations as the Commissioners of Customs may direct or approve.

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122 On officers leaving the service, &c, wine transferable to others.

If any such officer shall leave the service or be removed to another ship, the officer of the Customs may permit the transfer of any such wine from one officer to another, as part of his proportion, whether on board the same ship or another, or the transshipment from one ship to another for the same officer, or the re-landing and warehousing for future re-shipment; and the officers of Customs at any port may receive the duties for any of such wine, and deliver the same for home use; but if any of such wine be not laden on board the ship for which the same was intended, or be unladen from such ship without permission of the proper officer of Customs, the same shall be forfeited.

123 Paymasters of Her Majesty's ships may ship tobacco for crew free of duty.

The paymaster or other proper officer of any of Her Majesty's ships of war in actual service may enter and ship, at any port approved of by the Commissioners of Customs, in the proportions herein-after mentioned, any tobacco there warehoused in his name or transferred into his name for the use of the ship in which he shall serve, provided such paymaster shall deliver to the collector or other proper officer of such port a certificate from the captain of such ship, stating the name of the paymaster, and the number of men belonging to the ship, and shall also give bond, with one sufficient surety, in treble the duties payable on the tobacco, that no part thereof shall be re-landed without leave of the officers of Customs.

124 Paymaster removed from one ship to another may tranship tobacco with permission.

If any paymaster or other proper officer shall be removed from one ship to another, the collector or other proper officer of any port may permit the transshipment of the remains of any tobacco for the use of such other ship, upon due entry thereof by such paymaster or other proper officer, setting forth the time when and the port at which such tobacco was first shipped; and if any such ship shall be paid off, the collector or other proper officer of the port may permit the remains of such tobacco to be landed, and to be entered by the paymaster or other proper officer of such ship, either for payment of duties, or to be warehoused for the term of six months for the supply of some other ship, in like manner as any tobacco may be warehoused and supplied at any port, or for payment of all duties within such six months; and all tobacco warehoused for the purpose of so supplying Her Majesty's ships of war shall be subject to the laws in force relating to the warehousing of tobacco generally, so far as the same are applicable.

125 Limiting the quantity of tobacco.

No greater quantity of tobacco shall be allowed to any ship of war than two pounds by the lunar month for each of the crew of such ship, nor shall any greater quantity be shipped at any one time than sufficient to serve the crew of such ship for six months after such rate of allowance ; and the collector or other proper officer of the port at or from which any such tobacco shall be supplied to any such ship, or landed from any such ship, or transferred from one such ship to another, shall transmit a particular account thereof to the Commissioners of Customs, in order that a general account may be kept of all the quantities supplied to and consumed on board each of such ships under the allowances before granted.