



Customs Consolidation Act 1876

1876 CHAPTER 36

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

100 Warehoused goods not to be exported in ship of less than forty tons burden.

No person shall export any warehoused goods, or goods liable to duties of Customs transhipped, or goods entitled to drawback on exportation, nor shall enter, any such goods for exportation from the United Kingdom to parts beyond the seas, in any ship of less burden than forty tons.

101 Master of vessels outwards to deliver certificate of clearance of last voyage, and to make entry outwards Form No. 6. Penalty, 100l. Shipment of goods for exportation.

The master of every ship in which any goods are to be exported from the United Kingdom to parts beyond the seas, or his agent, shall, before any goods be taken on board, except as is hereafter provided, deliver to the collector a certificate from the proper officer of the due clearance inwards or coastwise of such ship of her last voyage, and shall also deliver therewith an entry outwards of such ship, verified by his signature in the form No. 6 in Schedule B. to this Act, and containing the several particulars indicated in or required thereby, or in such other form or manner as the Commissioners of Customs may direct; and if such ship shall have commenced her lading at some other port, the master shall deliver to the proper officer the clearance of such goods from such other port; and if any goods be taken on board any ship at any port before she shall have entered outwards at such port (unless a stiffening order, when necessary, shall be issued by the proper officer to lade any heavy goods for exportation on board such ship), the master shall forfeit the sum of one hundred pounds; provided that, on the arrival at any port in the United Kingdom of any ship about to deliver her cargo at more than one port in the United Kingdom, it shall be lawful, subject to such regulations as the Commissioners of Customs may deem necessary, to allow the entry outwards of such ship, and to permit the shipment of goods, other than spirits or tobacco, for exportation in such ship to the foreign destination for which such ship shall be entered outwards, before the whole of the goods imported in such ship shall have been discharged therefrom, the complete separation of such goods from the

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inward cargo being effected to the satisfaction of the collector or other proper officer of the port: Provided also, that on any ship commencing to load goods for exportation to parts beyond the seas not having on board any drawback or other goods liable to duties of customs or excise, and about to proceed to any other port in the United Kingdom to complete her loading, it shall be lawful, subject to such regulations as the Commissioners of Customs may deem necessary, to permit such ship, notwithstanding any provisions to the contrary, to convey goods not entitled to drawback or liable to duties of customs or excise from the port at which such ship shall commence loading to any other port or ports in the United Kingdom for delivery there, the complete separation of such goods from the cargo to be exported to be effected to the satisfaction of the collector or other proper officer at the port of shipment.

102 Goods not to be shipped except on proper days and places, nor until entry and clearance. Officers may open packages and examine goods.

No warehoused or drawback goods shall be shipped, put off, or water-borne to be shipped for exportation from any port or place in the United Kingdom on Sundays or public holidays, except by special permission of the Commissioners of Customs, nor from any place not being a legal quay, wharf, or other place duly appointed for such purpose, nor without the presence or authority of the proper officer of Customs, nor before due entry outwards of such ship and due entry of such goods, nor before due clearance thereof for shipment; and any such goods shipped, put off, or water-borne to be shipped contrary hereto shall be forfeited; and it shall be lawful for such officers to open and examine all goods shipped or brought for shipment at any place in the United Kingdom, and the opening for that purpose of packages containing such goods, and the weighing, repacking, landing (when water-borne), and the shipping thereof shall be done by or at the expense of the exporter.

103 British and Irish spirits in nine-gallon casks.

If any British or Irish spirits shall be exported from Great Britain or Ireland to parts beyond the seas, or be removed to the Isle of Man, or be brought to Great Britain or Ireland, or to any wharf, quay, or other place, or water-borne for that purpose, in casks containing less than nine gallons each of such spirits, the same shall be liable to forfeiture.

As to the entry and clearance of goods for exportation

104 On entry outwards, bond for due shipping and landing shall be given. General bond for exportation may be given. Notice in each case to be given. Stamp duty on notice equivalent to duty on separate bond.

Before any warehoused goods, British-wrought plate, or goods entitled to any drawback of Customs on exportation, or exportable only under particular rules, regulations, or restrictions, shall be permitted to be exported, the exporter or his agent shall deliver to the collector or other proper officer a bond note or account of such goods, and give such security by bond as the Commissioners of Customs shall require, that such goods shall be duly shipped and exported, and shall be landed at the place for which they are entered outwards, within such time as the Commissioners may deem reasonable, or be otherwise accounted for to their satisfaction; and such bond note, when certified by the proper officer, shall be the export entry for the goods enumerated therein, provided that any person desirous of exporting any such goods may, at his

option, but subject to such regulations as the Commissioners of Customs may direct, give a general bond, with such security, in such amount, and under such conditions as the said Commissioners may require, in lieu of separate bond for each exportation, first delivering in each case to the proper officer a notice, in such form as the said Commissioners shall prescribe, containing an account of the particular goods to be exported by him under such general bond in any particular ship,- but no such notice, if it relate to goods other than spirits, shall be received and acted upon unless there be attached thereto an adhesive stamp equal in amount or value to the duty which would be payable under any Act relating to stamp duties upon a separate bond, if given for the exportation of the goods contained in such notice.

105 Exporter to deliver shipping bill according to Form No.7 in Schedule B.

Before any goods upon which any drawback of Customs on exportation shall be claimed shall be shipped or water-borne to be shipped for exportation, the exporter or his agent shall deliver to the proper officer of Customs a shipping bill, with claim and declaration at the foot thereof, in the form No.7 in Schedule B to this Act, and containing the several particulars indicated in or required thereby, or in such other form and manner as the Commissioners of Customs may direct.

106 Drawback goods not agreeing with shipping bill forfeited. Penalty for claiming more drawback than is due.

If any goods upon which any drawback shall be claimed or allowed be shipped or brought to any quay, wharf, or other place to be shipped for exportation, shall, on examination by the proper officers of Customs, be found not to agree with the entry in the shipping bill or other proper document for allowance of drawback on shipment, or shall be found to be of less value for home use than the amount of the drawback claimed, all such goods, and the package containing the same, with all other the contents therein, shall be forfeited; and the person entering such goods, and claiming the drawback thereon, shall in any and every such case forfeit one hundred pounds, or treble the amount of the drawback claimed, at the election of the Commissioners of Customs.

107 Inland Revenue drawback. Notice to officer. Shipment to be certified.

No drawback of excise shall be allowed upon any goods cleared for exportation, unless the person intending to claim such drawback shall have given due notice to the officer of excise, and shall have produced to the proper officer of Customs, at the time of clearing such goods, a proper document under the hand of the officer of excise, containing the description of such goods; and if such goods be found to correspond with the particulars of the goods contained in such document, and be duly shipped and exported, the proper officer of Customs shall, if required, certify such shipment upon such document, and shall transmit the same to the officer of excise.

108 No drawback on tobacco not properly manufactured, and penalty for fraudulent attempts to obtain drawbacks.

No drawback shall be allowed on any tobacco not wholly manufactured from tobacco on which duty on importation shall have been paid, nor on any tobacco mixed with dirt, rubbish, or other substance, except as provided by the Manufactured Tobacco Act, 1863; and every person who shall enter or ship, or cause to be-entered or shipped, any

tobacco contrary hereto, shall, over and above all other penalties which he may thereby incur, forfeit treble the amount of the drawback sought to be obtained, or two hundred pounds, at the election of the Commissioners of Customs, and all such tobacco and other substances shall be forfeited.

109 Provisions as to exportation applicable to transshipment and drawback goods.

The provisions of the Customs Acts with reference to the exportation of warehoused goods, so far as they are applicable, shall be deemed to apply to and include goods liable to duties of Customs transhipped, and goods exported on drawback.

110 Specifications for free goods six days after clearance. Forms Nos. 8 and 9. Except as to salmon.

The exporter of goods for which no bond is required shall (except as herein-after provided), within six days after the final clearance outwards of the exporting ship, or within such other period as the Commissioners of Customs may direct, either by himself or his agent, deliver to the proper officer of Customs at the port of shipment a specification in the form No. 8. or No. 9 in Schedule 13. to this Act, according to the nature of the goods, and containing the several particulars indicated in or required thereby, or in such other form and manner as the Commissioners of Customs may direct, and shall subscribe the declaration at the foot thereof, and on the demand of the proper officer of Customs shall produce the invoice bills of lading and other documents relating to the goods to test the accuracy of such specification ; and on failure to comply with any of the foregoing requirements, the exporter or agent shall for every such offence forfeit five pounds: Provided always, that no salmon shall be shipped to be exported without previous entry thereof and due compliance with the provisions of the Salmon Fishery Acts for the time being in relation thereto.

111 Master or owner to deliver manifest of goods shipped.

The master or owner of every ship in which any goods shall be exported shall, by himself or his agent, within six days after the' final clearance of such ship, deliver to the proper officer of Customs a certificate, if the ship be a steamer trading to a foreign port, of the quantity of coals or fuel shipped for use on the voyage, and a manifest of all the goods shipped, containing the marks and numbers and the number and description of the packages, with the names of the consignors thereof according to the bills of lading relating thereto, and shall make and subscribe a declaration that such manifest contains a true account of all the cargo of such ship, unless a specification comprising all the particulars herein-before required to be given be delivered to the proper officer of Customs, with a like declaration that the same contains a true account of the whole cargo of the ship ; and the master, owner, or agent acting herein and subscribing the declaration, on failure to comply with any of the foregoing requirements relating to the delivery and verification of any specification or manifest, or otherwise incident thereto, shall for every such offence forfeit five pounds.

112 Goods not exported as per specifications to be notified to proper officer.

If any exporter of goods who shall have delivered a specification thereof for exportation in any ship shall fail, in case such goods or any of them shall not be duly shipped, to attend the proper officer of Customs, within six days after the final

clearance outwards of such ship, either by himself or his agent, and correct such specification, he shall forfeit five pounds.

113 Shipping bill signed by export officer to be the clearance for the goods.

The shipping bill or bills, when filled up and signed by the exporter or his agent or the consignee of the ship, as the case may be, in such manner as the export officer may require, and countersigned by him, shall be the clearance for all the goods enumerated therein; and if any of such goods shall consist of transshipment goods, the exporter or his agent shall, under a penalty of forty shillings, furnish to the export officer an accurate account thereof, with the marks, numbers, and description of the packages, and the contents thereof, which, when certified by the export officer, shall accompany the ship; and if the exporter or his agent shall require a similar certificate in respect of any goods shipped for exportation the export officer shall, on its being presented to him for that purpose, certify the same.

114 Licensed lighterman to carry goods.

If any goods cleared for drawback or from the warehouse shall be carried or waterborne to be put on board any ship for exportation by any person not at the time duly licensed and authorised to act as a licensed lighterman, either in the port of London or any other port at which lightermen are required to be so licensed, or by any person not being in the employ of such lighterman at the time duly authorised to act as such, every such person shall for every such offence forfeit the sum of twenty pounds.

115 Warehoused goods removed or shipped for exportation without authority, forfeited.

If any goods taken from the warehouse for removal or for exportation shall be removed or shipped, except with the authority or under the care of the proper officer of Customs, and in such manner, by such persons, within such time, and by such roads or ways as such officer shall permit or direct, such goods shall be forfeited; and if any such goods shall be illegally removed or carried away from any carriage, cart, boat, lighter, quay, wharf, or other place prior to the shipment thereof on board the exporting or removing vessel, or from any ship, cart, or carriage in or on which the same shall have been shipped or laden, the bond given in respect thereof shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for the landing or removal and re-warehousing of such goods at the place of destination shall not have expired

116 Commissioners may remit duty on warehoused goods lost or destroyed during delivery or shipment.

If any goods duly entered for delivery from the warehouse for removal or exportation shall be lost or destroyed by unavoidable accident, either in the delivery from the warehouse or the shipping thereof, the Commissioners of Customs may remit the duties thereon.

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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.

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.

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 transhipment 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.

As to the shipment of stores

126 Victualling bill for stores. Stores illegally relanded, forfeited, and penalty 100l.

The master of every ship of the burden of forty tons or upwards departing from any port in the United Kingdom upon a voyage to parts beyond the seas shall, upon due authority and request made by him, and upon such terms and conditions as the Commissioners of Customs may direct, receive from the export officer an order for the shipment of such stores as may be required and allowed by the collector or other proper officer for the use of such ship, with reference to the number of the crew and passengers on board and the probable duration of the voyage on which she is about to depart; and every such request shall be made in such form and manner as the collector or other proper officer shall require, and shall be signed by the master or owner of the vessel ; and the master, or his agent duly authorised by him in writing for that purpose, shall deliver to the export officer the stores content, containing the particulars of such stores, and shall make out and subscribe thereon, in the presence of the proper officer, a declaration that the contents thereof are true, and that all the requirements of the Merchant Shipping Acts respecting outward-bound ships have been complied with, and also an account of the stores so shipped, together with any other stores then already on board, and the latter, when signed by the export officer and countersigned by the collector or other proper officer, shall be the victualling bill; and no stores shall be shipped for the use of any ship, nor shall any articles taken on board any ship be deemed to be stores, except such as shall be borne upon such victualling bill; and if any such stores shall be re-landed at any place in the United Kingdom (without the

sanction of the proper officers of Customs), the same shall be forfeited, and the master and owner of the ship shall each be liable to a penalty of treble the value of such stores, or one hundred pounds, at the election of the Commissioners.

As to clearance outwards

127 If inward cargo reported for exportation, copy of report thereof to be delivered to the searcher.

If there be on board any ship any goods being part of the inward cargo reported for exportation in the same ship, the master shall, before clearance outwards of such ship from any port in the United Kingdom, deliver to the searcher a copy of the report inwards of such goods, certified by the collector or other proper officer, and if such copy be found to correspond with the goods so remaining on board, the export officer shall sign the same, to be filed with the certificates or shipping bills, if any, and victualling bill of the ship.

128 Before clearance, certificates to be delivered to the proper officer. Content in Form No. 10.

Before any ship shall be cleared outwards from the United Kingdom, the master, or other person authorised in writing by him, shall attend before the collector or other proper officer, and shall answer all such questions as shall be demanded of him by such collector or other proper officer concerning the ship, the cargo, and the voyage, and shall deliver to the collector or other proper officer a content of such ship in the form No. 10 in Schedule B. to this Act, or to the same effect, and containing the several particulars therein required as far as the same can be known by him, and shall make and subscribe the declaration at the foot thereof in the presence of the collector or other officer, unless such content shall be in any case dispensed with by the Commissioners of Customs under such regulations as they may see fit, and before clearance shall deliver the certificates, if any, to the collector or other proper officer, who shall file them, together with a copy of the report inwards, if any, of goods reported for exportation in such ship, and the victualling bill, with a label attached and sealed thereto in the form and to the effect following :

(Seal.)

CLEARANCE LABEL.

Number of Certificates (*Numbers in Figures*).

Ship (*Name of Ship*).

Master (*Name of Master*).

Date of Clearance _____

*Signatures of Collector or other }
proper Officers of Customs - }* _____

and such label, when filled up and signed by the proper officers, shall be the clearance and authority for the departure of the ship.

129 Additional content for goods shipped at other ports.

When any ship having been cleared at one port proceeds to take in goods at any other port, the master shall, after due shipment of such goods at such other port, deliver to the collector or other proper officer there an additional like content of the goods so shipped, and so on from port to port until final clearance outwards of the ship, and in each instance the additional certificates, if any, and other necessary documents, shall be attached to the label used at the first' port of departure, and be sealed in like manner.

130 Short shipment of goods to be notified to proper officer. Goods unshipped. Penalty.

If any goods for the exportation of which in any ship bond shall have been given shall not be duly shipped before the departure of such ship, such goods shall be forfeited unless due notice of the non-shipment thereof shall be given to the proper officer immediately after such departure, in order that he may certify the short shipment thereof; and if such goods shall not within fourteen days after the final clearance of the ship be re-warehoused or re-entered for exportation under bond in some other ship, the person entering the same shall forfeit the sum of five pounds; and if any goods shall be unshipped without the sanction of the proper officer of Customs in any part of the United Kingdom from any ship entered outwards, such goods shall be forfeited and the master of such ship and every person concerned in such unshipment shall forfeit one hundred pounds, or treble the value of the goods so unshipped or landed.

131 Goods shipped contrary to provisions forfeited.

If any goods for which entry before shipment is required shall be shipped, put off, or water-borne to be shipped, without being duly cleared, or otherwise contrary to the provisions of this or any other Act relating to the Customs, the same shall be liable to forfeiture.

132 Penalty on departing without being cleared.

If any ship having on board any goods shipped as cargo or any goods reported inwards for exportation in such ship, or any stores liable to duty or entitled to drawback, shall depart from any port without being duly cleared, the master shall forfeit the sum of one hundred pounds.

133 In ballast. Master to answer questions. Ships carrying passengers, or chalk or slate in ballast.

If any ship shall depart in ballast from the United Kingdom for parts beyond the seas, not having any goods on board except stores borne upon the victualling bill, nor any goods reported inwards for exportation in such ship, the collector or other proper officer may, on the application of the master, clear such ship in ballast; but the master of such ship shall answer to the collector or other proper officer such questions touching her departure and destination as shall be demanded of him ; and ships having only passengers with their baggage on board, and ships laden only with chalk or slate, shall be deemed to be in ballast, and if any ship having any such stores on board or any goods for exportation in the same ship, shall depart without being duly cleared, the master shall forfeit one hundred pounds.

As to boarding and departure of ships after clearance

134 Officer may board ship after clearance.

Any officer of Customs may go on board any ship after clearance outwards within the limits of any port in the United Kingdom, or within one league of the coast thereof, and may demand the ship's clearance, and if the master shall refuse to produce the same and answer such questions concerning the ship, cargo, and intended voyage as may be demanded of him, he shall forfeit the sum of five pounds.

135 If officers put seals upon stores from the warehouse outwards, and such seals be broken, master to forfeit 20l.

If any officer of Customs shall place any lock, mark, or seal upon any stores or goods taken from the warehouse without payment of duty as stores on board any ship or vessel departing from any port in the United Kingdom, and such lock, mark, or seal be wilfully opened, altered, or broken, or if such stores be secretly conveyed away, either while such ship or vessel remains at her first port of departure, or at any port or place in the United Kingdom, or on her passage from one such port or place to another before the final departure of such ship or vessel on her foreign voyage, the master shall forfeit the sum of twenty pounds.

136 Ships not bringing to at stations, penalty 20l. Carrying away officers, penalty 100l.

If any ship departing from any port in the United Kingdom shall not bring to at such stations as shall be appointed by the Commissioners of Customs for the landing of officers from such ships, or for further examination previous to such departure, the master of such ship shall forfeit the sum of twenty pounds; and if any ship shall depart from any port with any Customs or other Government officer on board, without the consent of such officer, the master shall forfeit one hundred pounds.

137 Time of exportation and departure defined.

The time at which any goods, unless prohibited as hereinafter mentioned, shall be shipped on board any export ship shall be deemed to be the time of exportation of such goods, and the time of the last clearance of any ship shall be deemed to be the time of departure of such ship, except as to any goods prohibited to be exported as contraband of war, with reference to which the exportation shall be deemed to be the actual time of the ship's departure on her outward voyage.

138 Goods prohibited by proclamation.

The following goods may, by proclamation or Order in Council, be prohibited either to be exported or carried coastwise : arms, ammunition, and gunpowder, military and naval stores, and any articles which Her Majesty shall judge capable of being converted into or made useful in increasing the quantity of military or naval stores, provisions, or any sort of victual which may be used as food for man, and if any goods so prohibited shall be exported or brought to any quay or other place to be shipped for exportation from the United Kingdom or carried coastwise, or be water-borne to be so exported or carried, they shall be forfeited,

139 In case of public emergency, &c, pre-entry of export or coastwise goods may be required.

The Commissioners of Customs may, by order under their hands, require due entry and clearance before shipment, and in such manner as they may direct, of any goods intended for exportation or carriage coastwise, on being satisfied that the public interests render such course expedient, and if upon such entry the goods shall not be found to correspond with the particulars contained therein, they may be detained until the cause be explained to the satisfaction of the Commissioners of Customs, who may thereupon restore the same on such terms as they may see fit; and any exporter and shipper of any cask or package, containing any explosives as defined by " The Explosives Act, 1875," or by any Order in Council made pursuant thereto, shall duly enter the same before shipment thereof, and in the entry outwards or coastwise thereof shall correctly describe such explosive according to such definition; and if he shall fail or neglect to make such entry, or if the same be false in any particular, he shall forfeit the sum of one hundred pounds, and such cask or package, and the contents thereof, shall also be forfeited.