



Customs Consolidation Act 1876

1876 CHAPTER 36

AS TO THE RESTRICTIONS ON SMALL CRAFT, AND THE REGULATIONS FOR THE PREVENTION OF SMUGGLING.

As to compensation and rewards

210 Officers wounded to be provided for, &c.

If any officer or seaman employed in the service of the Customs or Inland Revenue shall be killed, maimed, wounded, or in any way injured in the due execution of his office, or if any person acting in his aid or duly employed for the prevention of smuggling shall be so killed, maimed, wounded, or in any way injured while so aiding such officer or seaman or so employed, the Commissioners of Customs or Inland Revenue respectively may, with the sanction of the Commissioners of the Treasury, make such provision for such officer or person, or for the widows and families of such as shall be killed, as they may see fit.

211 Rewards for detaining smugglers.

The Commissioners of Customs may award to any officer or any person detaining any person liable to detention under the Customs Acts, if convicted, such reward as they may think fit, not exceeding the sum of twenty pounds for each person.

212 Rewards out of penalties.

The Commissioners of Customs may order such reward as they see fit out of any pecuniary penalty or composition to any officer or other person by whose means the same is recovered.

213 Rewards to officers making seizures. The Treasury or Commissioners of Customs to fix the value of spirits and tobacco.

The Commissioners of Customs may order to be paid in respect of any seizure made under the Customs Acts, to the person or persons making the same, such reward as

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

they may see fit, not exceeding the value of the goods or things so seized, and for this purpose the value of spirits and tobacco seized as aforesaid shall be deemed and taken to be such as the Lords of the Treasury or the Commissioners of Customs may think fit

214 How value is to be ascertained.

In all cases where any penalty the amount of which is to be determined by the value of any goods is directed to be sued for under any Act relating to the Customs or Excise, such value shall, as regards proceedings in any court or before justices, be estimated and taken according to the rate and price for which goods of the like kind but of the best quality upon which the duties of importation shall have been paid were sold at or about the time of the offence, or according to the rate and price for which the like sort of goods were sold in bond at or about the time of the offence, with the duties due thereon added to such rate or price in bond, except as to tobacco stalks, tobacco stalk flour, and stalk-work, or any tobacco of a kind prohibited to be imported, the value of which shall, for the purpose of any suit or proceeding under this or any Act relating to the Customs, be estimated at the market price of the best sort of tobacco, with the highest rate of duty then chargeable on the importation of manufactured tobacco added thereto,

215 All rewards and seizures payable to officers of army, navy, or marines to be regulated by Order in Council.

Every reward or share of any seizure or of the value thereof payable to any officer or officers, non-commissioned officers, petty officers, seamen, or privates of Her Majesty's army, navy or marines, or acting under the orders of the Lord High Admiral, or Commissioners of the Admiralty, shall be divided and distributed in such proportions, and according to such rules, regulations, and orders, as Her Majesty shall by Her Order or Orders in Council or by Her Royal Proclamation in that behalf be pleased to direct and appoint.

216 Commissioners may distribute officers shares of seizure so as to reward persons not actually present.

The Commissioners of Customs or Inland Revenue respectively may, in case of any seizure of ships, boats, or goods, or of the apprehension of any parties, under this or any other Act relating to the Customs, direct the distribution of the seizer's share of such ships, boats, or goods, or of any penalties or rewards that may be recovered on account of any seizure so that any other person through whose information or means such seizure shall have been made or penalty recovered or party apprehended, and who may by them be deemed to be so entitled, may participate in such proportions as the said Commissioners shall respectively deem expedient.