



Customs Consolidation Act 1876

1876 CHAPTER 36

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

Restrictions on small craft

169 Commissioners may make general regulations for vessels and boats not exceeding 100 tons.

The Commissioners of Customs may from time to time, by order under their hands, make such general regulations as they shall deem expedient in respect of vessels and boats not exceeding one hundred tons burden, for the purpose of prescribing, with reference to the tonnage, build, or description of such vessels or boats, the limits within which the same may be employed, the mode of navigation, the manner in which such vessels or boats shall be so employed, and, if armed, the number and description of arms, the quantity of ammunition, and such other terms, particulars, conditions, and restrictions as the said Commissioners may think fit, and also from time to time may revoke, alter, or vary such regulations ; and the general regulations made under any former Act, and in force at the time of the passing of this Act, shall remain and continue in force until altered, varied, or revoked.

170 Vessels and boats used contrary to regulations forfeited.

Every ship or boat which shall be used or employed in any manner contrary to the regulations prescribed by the Commissioners of Customs shall be liable to forfeiture, unless the same shall have been specially licensed by the Commissioners of Customs to be so used or employed, as next herein-after provided.

171 Commissioners of Customs may grant special licenses on terms.

The Commissioners of Customs may, if they shall so think fit, grant licenses in respect of any vessels or boats not exceeding one hundred tons burden, upon such terms and conditions and subject to such restrictions and stipulations as in such licenses mentioned, notwithstanding any general regulations made in pursuance of this Act,

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whether the said regulations shall be revoked or not; and if any vessel or boat so licensed shall not comply with the conditions imposed by or expressed in any such license, or if such vessel or boat shall be found without having such license on board, such vessel or boat shall be forfeited.

172 Vessels made use of in removal of uncustomed or prohibited goods forfeited.

If any vessel or boat shall be used in the importation, landing, removal, carriage, or conveyance of any uncustomed or prohibited goods, the same shall be forfeited, and the owner and the master of every such vessel or boat shall each forfeit and pay a penalty equal to the value of such vessel or boat, not in any case exceeding five hundred pounds.

173 Commissioners may revoke licenses.

The Commissioners of Customs may revoke, alter, or vary any license or licenses granted under any former Act, or which may hereafter be granted under this or any other Act relating to the Customs.

174 Regulations to extend to Channel Islands.

All the regulations which shall be so made by the Commissioners of Customs relating to vessels and boats, and the power to grant, revoke, or vary such licenses, shall extend to the Channel Islands.

175 Boats of vessel to have thereon the name of vessel, port, and master.

The owner of every ship belonging wholly or in part to any of Her Majesty's subjects shall paint or cause to be painted upon the outside of the stern of every boat belonging to such ship the name of such ship and the port or place to which she belongs, and the master's name within side the transom, in white or yellow Roman letters, not less than two inches in length, on a black ground, on pain of the forfeiture of every such boat not so marked, wherever the same shall be found.

176 Boats not belonging to ships to have name of owner and port thereon.

The owner of every vessel or boat, whether decked, partially decked, or open, not being of the burden of one hundred tons, and not belonging to any ship, shall paint or cause to be painted upon the outside of the stern of such boat in white or yellow Roman letters, of not less than two inches in length, on a black ground, the name of the owner of the boat and the port or place to which she belongs, on pain of the forfeiture of such boat not so marked, wherever the same shall be found.

177 Goods unshipped without payment of duty and prohibited goods liable to forfeiture. Goods illegally removed from warehouse. Prohibited goods shipped or water-borne with intent to be exported, &c. Goods concealed on board, and goods packed therewith, forfeited.

If any goods liable to the payment of duties shall be unshipped from any ship or boat in the United Kingdom (Customs or other duties not being first paid or secured), or if any prohibited goods whatsoever shall be imported or brought into any part of the United Kingdom; or if any goods shall be removed from any ship, quay, wharf, or

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other place, previously to the examination thereof by the proper officer of Customs, or being entered to be warehoused shall be carried into the warehouse, unless under the care or authority of such officer and in such manner and by such roads or ways and within such time as he shall direct; or if any goods entered to be warehoused, after the landing thereof, shall be removed or withdrawn from any quay, wharf, or other place in the United Kingdom, so that no sufficient account is taken thereof by the proper officer, or so that the same are not duly warehoused; or if any goods whatever which shall have been warehoused or otherwise secured in the United Kingdom, either for home consumption or exportation, or shall have been delivered from any warehouse or other place without payment of duty for removal to any other warehouse or place shall be clandestinely or illegally removed from or out of any warehouse or place of security, or shall not be duly delivered at the place at which such goods were destined to be removed; or if any goods which are prohibited to be exported shall be put on board any ship or boat with intent to be laden or shipped for exportation, or shall be brought to any quay, wharf, or other place in the United Kingdom in order to be put on board any ship for the purpose of being exported ; or if any goods which are prohibited to be exported shall be found in any package produced to any officer of Customs as containing goods not so prohibited; or if any goods subject to any duty or restriction in respect of importation, or which are prohibited to be imported into the United Kingdom, shall be found or discovered to have been concealed in any manner on board any ship or boat within the limits of any port of the United Kingdom, or shall be found either before or after landing to have been concealed in any manner on board any such ship or boat, within such limits as aforesaid; then and in every of the foregoing cases all such goods shall be forfeited, together with any goods which shall be found packed with or used in concealing them.

178 Restricted goods to be deemed run.

All goods the importation of which is in any way restricted, which are of a description admissible to duty, and which shall be found or seized in the United Kingdom under the Customs Acts, shall, for the purpose of proceeding for the forfeiture of them or for any penalty incurred in respect of them, be deemed and taken to be, on the trial or hearing thereof, goods liable to and unshipped without payment of duties, unless the contrary be proved.

179 Any vessel or boat arriving within the United Kingdom or the Channel Islands, or within three leagues thereof, having prohibited goods on board or attached thereto, forfeited. Prohibited goods shipped or water-borne with intent to be exported, &c. Persons found or discovered to have been on board vessels with contraband goods may be detained.

If any ship or boat shall be found or discovered to have been within any port, bay, harbour, river, or creek of the United Kingdom or the Channel Islands, or within three leagues of the coast thereof if belonging wholly or in part to British subjects, or having half the persons on board subjects of Her Majesty, or within one league if not British, having false bulkheads, false bows, double sides or bottom, or any secret or disguised place adapted for concealing goods, or any hole, tube, pipe, or device adapted for running goods, or having on board or in any manner attached thereto, or having had on board or in any manner attached thereto, or conveying or having conveyed in any manner any spirits, tobacco, or snuff, in packages of any size and character in which they are prohibited to be imported into the United Kingdom or the Channel Islands, or any spirits or tobacco or snuff imported contrary to the Customs Acts, or any tobacco

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stalks, tobacco stalk flour, or snuff work, or which shall be found or discovered to have been within three leagues of any part of the coast of the United Kingdom from which any part of the lading of such ship or boat shall be or have been thrown overboard, or on board which any goods shall be or have been staved or destroyed to prevent seizure, every such ship or boat, together with any such spirits, tobacco, or snuff, tobacco stalks, tobacco stalk flour, or snuff work, and all packages, casks, or other vessels containing the same, and everything packed therein, and also any cordage, or other articles adapted and prepared for slinging or sinking small casks, or any casks or other vessels whatsoever of less size or content than twenty gallons of the description used for the smuggling of spirits found on board, shall be forfeited; and every person who shall be found or discovered to have been on board any ship or boat liable to forfeiture as aforesaid, within three leagues of the coast if a British subject, or within one league if a foreigner, or on board any vessel in Her Majesty's service, or on board any foreign post office packet employed in carrying mails between any foreign country and the United Kingdom having on board any spirits or tobacco in such packages as aforesaid, or any tobacco stalks, tobacco stalk flour, or snuff work, shall forfeit a sum not exceeding one hundred pounds; and every such person may be detained and taken before any justice, to be dealt with as herein-after directed; provided that no person shall be detained whilst actually on board any vessel in the service of a foreign state or country.

180 Ships belonging to Her Majesty's subjects, &c. throwing overboard any goods during chase forfeited, and persons escaping deemed British subjects.

If any ship or boat belonging wholly or in part to Her Majesty's subjects, or having one half of the persons on board subjects of Her Majesty, shall not bring to upon signal made by any vessel or boat in Her Majesty's service or in the service of the Revenue, by hoisting the proper pendant and ensign, whereupon chase shall be given, and any person on board such ship or boat shall, during chase or before such ship or boat shall bring to, throw overboard any part of her lading, or shall stave or destroy any part thereof to prevent seizure, such ship or boat shall be forfeited; and all persons escaping from any such ship or boat during chase shall be deemed subjects of Her Majesty, unless the contrary be proved.

181 Ships not bringing to when required to, penalty 20l. Not bringing to may be fired into.

If any ship or boat liable to seizure or examination under the Customs Act shall not bring to when required so to do, the master of such ship or boat shall forfeit the sum of twenty pounds; and on such ship or boat being chased by any vessel or boat in Her Majesty's navy, having the proper pendant and ensign of Her Majesty's ships hoisted, or by any vessel or boat duly employed for the prevention of smuggling, having a proper pendant and ensign hoisted, it shall be lawful for the captain, master, or other person having the charge or command of such vessel or boat in Her Majesty's navy, or employed as aforesaid (first causing a gun to be fired as a signal), to fire at or into such ship or boat, and such captain, master, or other person acting in his aid or by his direction shall be and is hereby indemnified and discharged from any indictment, penalty, action, or other proceeding for so doing.

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182 Ships may be searched within the limits of the ports.

Any officer of Customs or other person duly employed for the prevention of smuggling may go on board any ship or boat which shall be within the limits of any port of the United Kingdom or the Channel Islands, and rummage and search the cabin and all other parts of such ship or boat for prohibited or uncustomed goods, and remain on board such ship or boat so long as she shall continue within the limits of such port.

183 Ships in port with a cargo, and afterwards found light or in ballast, and cargo unaccounted for, forfeited.

If any ship or boat whatever shall be found within the limits of any port of the United Kingdom with a cargo on board, and such ship or boat shall afterwards be found light or in ballast, and the master is unable to give a due account of the port or place within the United Kingdom where such ship or boat shall have legally discharged her cargo, such ship or boat shall be forfeited.

184 Persons may be searched if officers have reason to suspect smuggled goods are concealed upon them.

Any officer of Customs or other person duly employed in the prevention of smuggling may search any person on board any ship or boat within the limits of any port in the United Kingdom or the Channel Islands, or any person who shall have landed from any ship or boat, provided such officer or other person duly employed as aforesaid shall have good reason to suppose that such person is carrying or has any uncustomed or prohibited goods about his person ; and if any person shall rescue, destroy, or attempt to destroy any goods to prevent seizure, or obstruct any such officer or other person duly employed as aforesaid in going, remaining, or returning from on board, or in searching such ship or boat or person, or otherwise in the execution of his duty, every such person shall forfeit a sum not exceeding one hundred pounds.

185 Persons before search may require to be taken before a justice or officer of Customs. Penalty on officers for misconduct. Penalty on persons denying having foreign goods about them.

Before any person shall be searched he may require to be taken with all reasonable despatch before a justice, or before the collector or other superior officer of Customs, who shall, if he see no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched, and if a female she shall not be searched by any other than a female ; but if any officer shall without reasonable ground cause any person to be searched, such officer shall forfeit and pay a sum not exceeding ten pounds. If any passenger or other person on board any such ship or boat, or who may have landed from any such ship or boat, shall, upon being questioned by any officer of Customs or other person duly employed for the prevention of smuggling whether he has any foreign goods upon his person or in his possession or in his baggage, deny the same, and any such goods shall after such denial be discovered to be or to have been upon his person or in his possession or in his baggage, such goods shall be forfeited, and such person shall forfeit one hundred pounds, or treble the value of such goods, at the election of the Commissioners of Customs.

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186 Illegally importing. Unshipping. Removing from quay, wharf, &c. Carrying goods into warehouse without authority. Removing from warehouse. Harboursing. Carrying. Evading duties of Customs. Penalty treble value, or 100l.

Every person who shall import or bring, or be concerned in importing or bringing into the United Kingdom any prohibited goods or any goods the importation of which is restricted, contrary to such prohibition or restriction, whether the same be unshipped or not; or shall unship, or assist or be otherwise concerned in the unshipping of any goods which are prohibited, or of any goods which are restricted and imported contrary to such restriction, or of any goods liable to duty, the duties for which have not been paid or secured ; or shall deliver, remove, or withdraw from any ship, quay, wharf, or other place previous to the examination thereof by the proper officer of Customs, unless under the care or authority of such officer, any goods imported into the United Kingdom or any goods entered to be warehoused after the landing thereof, so that no sufficient account is taken thereof by the proper officer, or so that the same are not duly warehoused ; or shall carry into the warehouse any goods entered to be warehoused or to be re-warehoused, except with the authority or under the care of the proper officer of the Customs, and in such manner, by such persons, within such time, and by such roads or ways as such officer shall direct; or shall assist or be otherwise concerned in the illegal removal or withdrawal of any goods from any warehouse or place of security in which they shall have been deposited ; or shall knowingly harbour, keep, or conceal, or knowingly permit or suffer, or cause or procure to be harboured, kept, or concealed, any prohibited, restricted, or uncustomed goods, or any goods which shall have been illegally removed without payment of duty from any warehouse or place of security in which they may have been deposited; or shall knowingly acquire possession of any such goods; or shall be in any way knowingly concerned in carrying, removing, depositing, concealing, or in any manner dealing with any such goods with intent to defraud Her Majesty of any duties due thereon, or to evade any prohibition or restriction of or applicable to such goods ; or shall be in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duties of Customs, or of the laws and restrictions of the Customs relating to the importation, unshipping, landing, and delivery of goods, or otherwise contrary to the Customs Acts ; shall for each such offence forfeit either treble the value of the goods, including the duty payable thereon, or one hundred pounds, at the election of the Commissioners of Customs; and the offender may either be detained or proceeded against by summons.

187 Rescuing goods. Rescuing person Assaulting, resisting, or obstructing officers.

Every person who shall rescue, or endeavour to rescue, any goods seized by any officer of Customs or other person authorised to seize the same, or before or after seizure shall stave, break, or destroy, or endeavour to stave, break, or destroy any goods, to prevent the seizure or the securing thereof by such officer or other person; or shall rescue any person apprehended for any offence punishable by fine or imprisonment under the Customs Acts, or prevent or attempt to prevent his apprehension; or shall assault or obstruct any officer of the army, navy, marines, coastguard, Customs, or other person duly employed for the prevention of smuggling, in the execution of his duty, or in the seizing of any goods liable to forfeiture under the Customs Acts, or shall aid, abet, or assist in committing any of the foregoing offences, shall for each such offence forfeit a penalty of one hundred pounds.

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188 Penalty for assembling to run goods.

All persons to the number of three or more who shall assemble for or having so assembled shall unship, land, run, carry, convey, or conceal any spirits, tobacco, or prohibited, restricted, or uncustomed goods shall each forfeit a penalty not exceeding five hundred pounds nor less than one hundred pounds.

189 Procuring or hiring persons to assemble to run goods. Persons armed or disguised with goods within five miles of coast.

Every person who shall by any means procure or hire, or shall depute or authorise any other person to procure or hire, any person or persons to assemble for the purpose of being concerned in the landing or unshipping, or carrying, conveying, or concealing any goods which are prohibited to be imported, or the duties for which have not been paid or secured, shall be imprisoned for any term not exceeding twelve months ; and if any person engaged in the commission of any of the above offences be armed with fire arms or other offensive weapons, or whether so armed or not be disguised in any way, or being so armed or disguised shall be found with any goods liable to forfeiture under the Customs Acts within five miles of the seacoast or of any tidal river, shall be imprisoned with or without hard labour for any term not exceeding three years.

190 Persons signalling smuggling vessels may be detained and forfeit 100l or be kept to hard labour for one year.

No person shall, after sunset and before sunrise between the twenty-first day of September and the first day of April, or after the hour of eight in the evening and before the hour of six in the morning at any other time of the year, make, aid, or assist in making any signal in or on board or from any ship or boat, or on or from any part of the coast or shore of the United Kingdom, or within six miles of any part of such coast or shore, for the purpose of giving notice to any person on board any smuggling ship or boat, whether any person so on board of such ship or boat be or not within distance to notice any such signal; and if any person, contrary to the Customs Acts, shall make or cause to be made, or aid or assist in making, any such signal, he shall be guilty of a misdemeanor, and may be stopped, arrested, detained, and conveyed before any justice, who, if he see cause, shall commit the offender to the next county gaol, there to remain until delivered by due course of law; and it shall not be necessary to prove on any indictment or information in such case that any ship or boat was actually on the coast; and the offender, being duly convicted, shall, by order of the court before whom he shall be convicted, either forfeit the penalty of one hundred pounds, or, at the discretion of such court, be committed to a gaol or house of correction, there to be kept to hard labour for any term not exceeding one year.

191 Proof of a signal not being intended on defendant.

If any person be charged with having made or caused to be made, or for aiding or assisting in making, any such signal as aforesaid, the burden of proof that such signal so charged as having been made with intent and for the purpose of giving such notice as aforesaid was not made with such intent and for such purpose shall be upon the defendant against whom such charge is made.

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192 Any person may prevent signals.

Any person whatsoever may prevent any signal being made as aforesaid, and may go upon any lands for that purpose, without being liable to any indictment, suit, or action for the same.

193 Persons shooting at boats belonging to navy or revenue service guilty of felony.

If any person shall maliciously shoot at any vessel or boat belonging to Her Majesty's navy, or in the service of the revenue, or shall maliciously shoot at, maim, or wound any officer of the army, navy, marines, or coastguard being duly employed in the prevention of smuggling and on full pay, or any officer of Customs or Excise, or any person acting in his aid or assistance, or duly employed for the prevention of smuggling, in the execution of his office or duty, every person so offending, and every person aiding, abetting, or assisting therein, shall, upon conviction, be adjudged guilty of felony, and shall be liable, at the discretion of the court, to penal servitude for any term not less than five years, or to be imprisoned for any term not exceeding three years.

194 Officers may haul their vessels on shore without being liable to suit.

The officer in charge of any vessel or boat employed for the prevention of smuggling or acting in his aid may haul any such vessel or boat upon any part of the coasts of the United Kingdom, or the shores, banks, or beaches of any river, creek, or inlet of the same, (not being a garden or pleasure ground, or place ordinarily used for any bathing machine or machines,) which shall be deemed most convenient for that purpose, and moor any such vessel or boat on such part of the aforesaid coasts, shores, banks, and beaches below high-water mark, and over which the tide flows on ordinary occasions, and to continue such vessel or boat so moored as aforesaid for such time as he shall deem necessary and proper; and such officer, or person aiding him, shall not be liable to any indictment, action, or suit for so doing.

195 Penalty on persons cutting adrift vessels belonging to the Customs.

Every person who shall cut away, cast adrift, remove, alter, deface, sink, or destroy, or in any other way injure or conceal any vessel, boat, buoy, anchor, chain, rope, or mark in the charge of or used by any person for the prevention of smuggling, or in or for the use of the service of the Customs) shall for every such offence forfeit the sum of ten pounds.

196 Officers of army, &c. may patrol coasts without being liable to suit.

Any officer of the army, navy, marines, or coastguard being duly employed for the prevention of smuggling and on full pay, or any officer of Customs, or any person acting in his aid, or duly employed for the prevention of smuggling, when on duty, may patrol upon and pass freely along and over any part of the coasts of the United Kingdom, or any railway, or the shores or banks of any river, creek, or inlet of the same (not being a garden or pleasure ground); and any such officer or person so patrolling shall not be liable to any indictment, action, or suit for so doing.

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197 Where persons are taken before justices for offences under the Customs Acts, such justices may order them to be detained or admitted to bail.

Any person brought before any justice for any offence against the Customs Act, in respect of which such justice is not empowered to proceed summarily, may by his order be detained in gaol or in the custody of the police or constabulary force a reasonable time to obtain the order of the Commissioners of Customs or Inland Revenue, and to prepare the necessary information and warrant of commitment, and at the expiration of such time to be brought before him or any other justice to hear and determine the matter; or if any information shall have been preferred before any justice against any person for any such offence, and it shall be made to appear to such justice that such person is likely to abscond, such justice may, in lieu of issuing a summons for his appearance, grant his warrant to bring such offender before him or any other justice at a time and place to be named in such warrant for the hearing of such information, but such persons may be liberated, on giving security to the satisfaction of such justice in such sum as he may see fit, to appear at any time and place appointed by such justice for hearing the case.

198 Persons in Her Majesty's service detained to be secured on board until warrant procured.

Where any person, being part of the crew of any ship in Her Majesty's employment or service, shall have been detained under the Customs Acts, such person, upon notice thereof to the commanding officer of the ship, shall be placed in security by such commanding officer on board such ship or vessel, until required to be brought before a justice to be dealt with according to law, for which purpose such commanding officers shall deliver him to the detaining officer.

199 Any person escaping may afterwards be detained.

If any person liable to be detained under the Customs Acts shall not be detained at the time of committing the offence, or being detained shall escape, he may afterwards be detained at any place in the United Kingdom within three years from the time such offence was committed, and if detained may be taken before any justice to be dealt with as if he had been detained at the time of committing such offence, or if not so detained may be proceeded against by information and summons.

200 Only officers to take up spirits in casks sunk or floating upon the sea, and persons giving information may be rewarded.

If any person not being an officer of the navy, Customs, or Excise shall intermeddle with or take up any spirits being in casks of less content than twenty gallons found floating upon or sunk in the sea, such spirits shall be forfeited, together with any vessel or boat in which they may be found; but if any person shall give information to any such officer so that seizure of such spirits may be made, he shall be entitled to such reward as the Commissioners of Customs may direct.

201 Penalty for offering goods for sale on pretence of being smuggled.

If any person shall offer for sale any goods under pretence that the same are prohibited, or have been unshipped and run ashore without payment of duties, all such goods

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(although not liable to any duties or prohibited) shall be forfeited, and every person so offering the same for sale shall forfeit treble the value of such goods.

202 Ships, &c. used in the removal of raw goods to be forfeited. Ships, boats, &c. and persons may be detained. Seizures to be taken to the nearest Custom House.

All ships, boats, carriages, or other conveyances, together with all horses and other animals and things made use of in the importation, landing, removal, or conveyance of any uncustomed, prohibited, restricted, or other goods liable to forfeiture under the Customs Acts shall be forfeited, and all ships, boats, goods, carriages, or other conveyances, together with all horses and other animals and things liable to forfeiture, and all persons liable to be detained for any offence under the Customs Acts, or any other Act whereby officers of Customs are authorised to seize or detain persons, goods, or other things, shall or may be seized or detained in any place either upon land or water by any of the following persons, being duly employed for the prevention of smuggling, that is to say, any officer of Her Majesty's army, navy, marines, coastguard, Customs, or Excise, or by any person having authority from the Commissioners of Customs or Inland Revenue to seize, or by any constable or police officer of any county, city, or borough in the United Kingdom so employed with the sanction of the magistrates having jurisdiction therein, or under or by virtue of any Act in relation thereto; and all ships, boats, goods, carriages, or other conveyances, together with all horses and other animals and things so seized, shall forthwith be delivered into the care of the collector or other proper officer of Customs at the nearest Custom House; and the forfeiture of any ship, boat, carriage, animal, or other things shall be deemed to include the tackle, apparel, and furniture thereof, and the forfeiture of any goods shall be deemed to include the package in which the same are found and all the contents thereof.

203 Officers of Customs may on probable cause stop carts, &, and search for goods.

Any officers of Customs, Excise, coastguard, constabulary, police, or other person duly employed for the prevention of smuggling, may upon reasonable suspicion or probable cause stop and examine any cart, waggon, or other conveyance, to ascertain whether any smuggled goods are contained therein; and if none shall be found the officer or other person shall not on account of such stoppage and examination be liable to any prosecution or action at law on account thereof, and any person driving or conducting such cart, waggon, or other conveyance refusing to stop or allow such examination when required in the Queen's name, shall forfeit not less than twenty nor more than one hundred pounds.

204 Officers authorised by writ of assistance or warrant may search houses for uncustomed or prohibited goods.

All writs of assistance issued from the Court of Exchequer or other proper Court shall continue in force during the reign for which they were granted and for six months afterwards; and any officer of Customs or person acting under the direction of the Commissioners of Customs having such writ of assistance or any warrant issued by a justice of the peace may, in the daytime, enter into and search any house, shop, cellar, warehouse, room, or other place, and in case of resistance, break open doors, chests, trunks, and other packages, and seize and bring away any uncustomed or prohibited goods, and put and secure the same in the Queen's warehouse, and may take with him any constable or police officer, who may act as well without as within the limits of the district or place for which he shall have been sworn or appointed.

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205 Officers may search premises by warrant granted on reasonable cause shown.

If any officer of Customs shall have reasonable cause to suspect that any uncustomed or prohibited goods are harboured, kept, or concealed in any house or other place either in the United Kingdom or the Channel Islands, and it shall be made to appear by information on oath before any justice of the peace in the United Kingdom or the Channel Islands, it shall be lawful for such justice by special warrant under his hand, to authorise such officer to enter and search such house or other place, and to seize and carry away any such uncustomed or prohibited goods as may be found therein; and it shall be lawful for such officer, and he is hereby authorised, in case of resistance, to break open any door, and to force and remove any other impediment or obstruction to such entry, search, or seizure as aforesaid; and such officer may if he see fit avail himself of the service of any constable or police officer to aid and assist in the execution of such warrant, and any constable or other police officer is hereby required when so called upon to aid and assist accordingly.

206 Goods stopped by police officers may be retained until trial of persons charged with stealing them.

If any such goods liable to duties of Customs, or prohibited to be imported, or in any way restricted, shall be stopped or taken by any police officer on suspicion that the same had been feloniously stolen, he may carry the same to the police office to which the offender if detained is taken, there to remain until and in order to be produced at the trial of such offender, and in such case the officer is required to give notice in writing to the Commissioners of Customs of such stoppage or detention, with the particulars of the goods, but immediately after such stoppage if the offender be not detained, or if detained immediately after the trial of such offender, such officer shall convey to and deposit the goods in the nearest Customs warehouse, to be proceeded against according to law; and if any police officer so detaining any such goods shall neglect to convey the same to such warehouse, or to give the notice herein-before prescribed, he shall forfeit a sum not exceeding twenty pounds.

207 Notice to be given by seizing-officer to owner of ships or goods seized, and seizures to be claimed within one month. Perishable goods, &c. may be sold.

Whenever any seizure shall be made, unless in the possession or in the presence of the offender, master, or owner as forfeited under the Customs Acts or under any Act by which Customs officers are empowered to make seizures, the seizing officer shall give notice in writing of such seizure and of the grounds thereof to the master or owner of the things seized, if known, either by delivering the same to him personally or by letter addressed to him and transmitted by post to or delivered at his last known place of abode or business, if known; and all seizures made under the Customs Acts or under any Act by which Customs officers are empowered to make seizures shall be deemed and taken to be condemned, and may be sold or otherwise disposed of in such manner as the Commissioners of Customs may direct, unless the person from whom such seizure shall have been made, or the master or owner thereof, or some person authorized by him, shall, within one calendar month from the date of seizure, give notice in writing, if in London, to the person seizing the same, or to the secretary or solicitor for the Customs, and if elsewhere, to the person seizing the same, or to the collector or other chief officer of the Customs at the nearest port, that he claims the things so seized or intends to claim them, whereupon proceedings shall be taken for the forfeiture and condemnation thereof either by information filed in the Exchequer Division of the High Court of Justice in England on the Revenue side,

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or exhibited before any justice of the peace; but if any things so seized shall be of a perishable nature, or consist of horses or other animals, the same may by direction of the Commissioners of Customs be sold, and the proceeds thereof retained to abide the result of any claim that may legally be made in respect thereof.

208 Seizures may be disposed of as Commissioners of Customs direct.

All seizures whatsoever which shall have been made and condemned under the Customs Acts or any other Act by which seizures are authorized to be made by officers of Customs shall be disposed of in such manner as the Commissioners of Customs may direct.

209 Seizures may be restored and punishments mitigated.

When any seizure shall have been made, or any fine or penalty incurred or inflicted, or any person committed to prison for any offence under the Customs Acts, the Commissioners of the Treasury or Customs may direct the restoration of such seizure, whether condemnation shall have taken place or not, or waive proceedings, or mitigate or remit such fine or penalty, or release from confinement either before or after conviction such person on any terms and conditions as they shall see fit.

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

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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.

As to collusive seizures

217 Penalty on officers, and persons making collusive seizures, or taking bribes, and on persons offering them.

If any officer of Customs or other person duly employed for the prevention of smuggling shall make any collusive seizure, or deliver up, or make any agreement to deliver up or not to seize any vessel or boat or any goods liable to forfeiture, or shall take any bribe, gratuity, recompense, or reward for the neglect or non-performance of

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his duty, or conspire or connive with any person to import or bring into the United Kingdom or the Channel Islands or any of the British Possessions abroad, or be in any way concerned in the importation or bringing into the United Kingdom or the said islands or possessions, of any goods prohibited to be imported or liable to duties of Customs, for the purpose of seizing any ship, boat, or goods, and obtaining any reward for such seizure or otherwise, every such officer or other person shall forfeit for every such offence the sum of five hundred pounds, and be rendered incapable of serving Her Majesty in any office, either civil, naval or military; and every person who shall give or offer, or promise to give or procure to be given, any bribe, recompense, or reward to, or shall make any collusive agreement with, any such officer or person as aforesaid to induce him in any way to neglect his duty or to do, conceal, or connive at any act whereby any of the provisions of any Act of Parliament relating to the Customs may be evaded, shall forfeit the sum of two hundred pounds.