



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

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.