



Customs Consolidation Act 1876

1876 CHAPTER 36

AS TO THE COURSE OF PROCEDURE FOR RECOVERING PENALTIES, ENFORCING FORFEITURES, AND PUNISHING OFFENDERS UNDER THE CUSTOMS ACTS.

- 233** **Justices may commit in certain cases without order of Commissioners. When quantity of spirits is less than five gallons, or of tobacco less than 20 lbs. Where quantity between five and 20 gallons of spirits, or from 20 to 80 lbs. of tobacco, justices may mitigate. Above 20 gallons of spirits, or 80 lbs. of tobacco, no mitigation by justices.**

When any person shall be brought before a justice for any offence against the Customs Acts for which a pecuniary penalty is thereby imposed, if the goods in respect of "which he shall have been so brought shall not consist of spirits or tobacco, or being spirits or tobacco shall not exceed five gallons of spirits or twenty pounds weight of tobacco, such justice may proceed summarily upon the case without information or direction of the Commissioners of Customs, and if such person shall be convicted, such justice may adjudge that he shall, in lieu of any other penalty, forfeit a sum not less than the single nor more than the treble value of such goods, including the duty of importation thereof, and in default of payment commit such person to any of Her Majesty's gaols for any period not less than fourteen days, nor more than one month; and if such spirits or tobacco shall exceed five gallons but not exceed twenty gallons of spirits, or shall exceed twenty pounds weight of tobacco but not exceed eighty pounds weight, such person shall forfeit a sum equal to treble the duty-paid value of such spirits or tobacco, or one hundred pounds, at the election of the Commissioners of Customs, and if proceeded against for the latter and convicted, such justice may mitigate the penalty to any sum not less than one fourth, and in default of payment of the penalty or mitigated penalty so imposed may commit the offender to any of Her Majesty's gaols until the same be paid; and if such spirits shall exceed twenty gallons, or such tobacco shall exceed eighty pounds weight, such person shall forfeit a sum equal to treble the value of such spirits or tobacco, or one hundred pounds, at the election of the Commissioners of Customs, and shall upon conviction forthwith pay, without any mitigation, the penalty imposed, and in default thereof the said justice shall commit the person so convicted to any of Her Majesty's gaols, there to remain until such penalty shall be paid.