



Customs Consolidation Act 1876

1876 CHAPTER 36

AS TO THE ISLE OF MAN.

278 Goods delivered out of charge of Customs in the Isle of Man not to be brought into Great Britain or Ireland. Goods brought to Isle of Man, but not delivered from Customs, may be brought to Great Britain or Ireland on conditions.

No foreign goods upon which a higher duty is payable on their importation into Great Britain or Ireland than on their importation into the Isle of Man shall, after the same have been cleared and delivered out of charge of the proper officers of Customs for consumption or otherwise in the said isle, be carried or shipped or be water-borne or be brought to any quay, wharf, or other place to be shipped or water-borne to be carried from the said isle into Great Britain or Ireland; nor shall any such goods which may be brought to the said isle, though not cleared and delivered as aforesaid, be removed or carried to be brought or taken from thence into Great Britain or Ireland until the same shall have been duly cleared for that purpose by the proper officer of Customs, nor (unless reported for removal in the same ship and in continuation of the voyage to some port in Great Britain or Ireland) until sufficient security by bond or otherwise shall have been given, in such manner and on such terms and conditions as the Commissioners of Customs may direct, for the due delivery thereof at some port or place in Great Britain or Ireland; and all goods carried, brought, shipped, removed, or water-borne to be shipped, removed, or carried contrary hereto shall be forfeited, and every person who shall carry, ship, bring, remove, or water-bear to be shipped, removed, or carried any goods contrary hereto, or who shall aid or be concerned therein, shall forfeit treble the value of such goods, or the sum of one hundred pounds, at the election of the Commissioners of Customs.