



Customs and Inland Revenue Act 1879

1879 CHAPTER 21

PART I

CUSTOMS

6 Entry of British goods returned

All British goods brought back into the United Kingdom, being of such a kind or description as, if foreign, would be liable to any duty of Customs on importation, shall be deemed to be foreign, and liable to the same duties, rules, regulations, and restrictions as foreign goods of the like kind or description, unless the same shall be brought back within five years from the time of the exportation thereof, and it shall be proved to the satisfaction of the Commissioners of Customs that they are British goods returned, in which case the same may be entered by bill of store, containing such particulars and in such manner and form as the said Commissioners may direct and be delivered free of duty: Provided always, that all goods brought into the United Kingdom for which any draw back might have been received on exportation shall be deemed and treated as foreign unless admitted to entry by special permission of the Commissioners of Customs, and on repayment of such drawback ; and all foreign goods on re-importation into the United Kingdom, whether they shall have paid duty on their first importation or not, shall be liable to the same duties, rules, regulations, and restrictions as if then imported for the first time : Provided also, that if any British goods brought into the United Kingdom bear the name, brand, or mark of any British manufacturer the same shall, either by bill of store or by and with the consent in writing of the proprietor of such name, brand, or mark, or his legal representative, or on proof to the satisfaction of the Commissioners of Customs by declaration of the importer that such goods are of British manufacture, be admitted to entry as British.