



Customs and Inland Revenue Act 1881

1881 CHAPTER 12

PART I

CUSTOMS AND EXCISE

Miscellaneous

17 Provisions as to warehousing foreign wine in an excise warehouse

- (1) Foreign wine warehoused in a customs warehouse of which an account has been taken by the proper officer of customs, may, upon such security being given, and subject to such regulations being observed as the Commissioners of Customs or the Commissioners of Inland Revenue respectively shall from time to time prescribe, be removed, without payment of duty, to an excise warehouse, and from thence to any other excise or customs warehouse or for exportation or ships' stores.
- (2) Foreign wine warehoused in an excise warehouse, may, upon payment of the proper duties of customs, be delivered for home consumption.
- (3) The enactments contained in the Spirits Act, 1880, in relation to a proprietor or occupier of an excise warehouse, and to a proprietor of spirits warehoused, and to the warehousing and treatment of spirits in an excise warehouse, and the delivery of the same thereout, and the collecting and accounting for the duty thereon, shall have effect in relation to foreign wine warehoused in the same manner and to the same extent as if the term foreign wine was included in the term spirits, wherever used in those enactments.

18 Goods liable to a duty of customs or excise may be warehoused in a customs or excise warehouse

- (1) Subject to such regulations as the Commissioners of Customs or the Commissioners of Inland Revenue may from time to time prescribe, goods of any description liable to a duty of customs or excise may be warehoused in any customs or excise warehouse approved by the Commissioners of Her Majesty's Treasury for the purpose.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (2) All the powers, provisions, regulations, and penalties contained in or imposed by any Act relating to the customs and excise respectively as to the warehousing, custody, and delivery out of warehouse of goods liable to a duty of customs or excise, and as to any deficiencies therein, or allowances thereon, shall where applicable be observed, applied, enforced, and put into execution with reference to such goods warehoused in excise and customs warehouses respectively.