



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.