

Customs and Inland Revenue Act 1881

1881 CHAPTER 12

PART I

CUSTOMS AND EXCISE

Miscellaneous

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.
- (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.