



Customs and Inland Revenue Act 1881

1881 CHAPTER 12

PART I

CUSTOMS AND EXCISE

As to Customs

6 Beer imported may be exported

- (1) It shall be lawful for any person to export as merchandise to foreign parts or for use as ships' stores, or to remove to the Isle of Man any beer imported or brought into Great Britain or Ireland, and, except as is herein-after provided, the enactments contained in sections thirty-seven, thirty-eight, and thirty-nine of the Inland Revenue Act, 1880, shall extend and apply to the exportation or removal of beer imported or brought in.
- (2) It shall not be necessary for the declaration mentioned in section thirty-seven of the said Act to be produced upon the exportation or removal of beer imported or brought in; but the notice thereby required to be given to the proper officer at the place from which the beer is to be exported or removed shall specify that the full duties of customs have been charged and paid upon the beer, and such notice, which may be given by the exporter or his agent, shall be duly verified by signature, and shall be deemed an instrument within section one hundred and sixty-eight of the Customs Consolidation Act, 1876.