



Revenue Act 1883

1883 CHAPTER 55

PART I

AMENDMENT OF LAW RELATING TO THE CUSTOMS

2 Amendment of s. 42 of 39 & 40 Vict. c.36

The following enactments shall, on and after the first day of January one thousand eight hundred and eighty-four, have effect as if they were contained in section forty-two of the Customs Consolidation Act, 1876, in substitution for the portion of that section repealed by this Act, that is to say—

- (1) (a) Articles of foreign manufacture not imported by, or for, but bearing the name and address or name and trademark of a manufacturer of such articles resident, or having a place of business in the United Kingdom.
(b) Articles of foreign manufacture bearing, either alone or in conjunction with other names or words, the name of a part of, or a place in, the United Kingdom, which name in the opinion of the Commissioners of Customs has been placed upon such articles in order to impart to them a special character of British manufacture.
- (2) The proprietary right of a manufacturer in any name or mark on any articles of foreign manufacture shall be proved or evidenced in such manner and upon such conditions as the Commissioners of Customs shall prescribe.
- (3) Articles bearing the name of a place which, would render them subject to prohibition under this section shall not be admissible by reason of there being another place of the same name out of the United Kingdom.
- (4) Names, addresses, and marks on boxes, cases, cards, or other things in which or attached to which articles of foreign manufacture are imported, shall be deemed to be borne by the articles themselves.
- (5) The Commissioners of Customs in administering this section, whether in the exercise of any discretion or opinion or otherwise, shall act under the control of the Commissioners of Her Majesty's Treasury.

Status: This is the original version (as it was originally enacted).

- (6) In this section the word " name " as applied to a manufacturer shall include any abbreviation or imitation of a name; and the word " Manufacturer " shall include a dealer, and a manufacturing or trading company having a place of business in the United Kingdom.

3 Foreign spirits racked into casks, not less than nine gallons, may be exported

Notwithstanding any existing provision to the contrary in the Customs Acts, foreign spirits racked or drawn off in a warehouse may, in casks each containing not less than nine gallons, be exported or removed for exportation only to another warehouse in the United Kingdom, and may be imported into the Channel Islands, or any of them, and may be exported from the said Islands to foreign parts only, and may be removed from any one to any other of the said Islands without any licence from the officers of Customs, and may be carried coastwise from any one part to any other part of the said Islands.

4 Execution on judgment in superior court

If in any suit, prosecution, or information for the recovery of penalties under the Customs Acts in the High Court of Justice in England, the High Court of Justice in Ireland, or the Court of Session as Court of Exchequer, or the High Court of Justiciary in Scotland, judgment or decree shall be obtained against any person by default or in absence or in for or by verdict or otherwise, and such person shall not pay the sum or sums of money for which such judgment shall have been entered up or discerned for under such decree, execution shall thereupon issue, and diligence shall proceed not only against his body but against all his real and personal estate, whether vested in himself or in any other person in trust for him for such sum or sums of money as aforesaid, together with the costs, poundage, fees, and expenses of execution; and any person whose body shall be taken in execution as aforesaid shall be treated in the same manner in all respects as a person committed to prison by any justice for non-payment of a penalty incurred for an offence against the Customs Acts.

5 Vessels arriving to come quickly to place of unloading and bring to at the stations for boarding officers. Penalty for neglect, 20l

If any ship on arrival at any port or place in the United Kingdom or the Channel Islands shall not come as quickly up to the proper place of mooring or unloading as the nature of the port or place will admit without touching at any other place, and in proceeding to such proper place shall not bring to at the station appointed by the Commissioners of Customs for the boarding of ships, or if after arrival at such place such ship shall remove therefrom except with the "knowledge of the proper officer of Customs directly to some other proper place of mooring or unloading, the person having charge of such ship, whether master or pilot, shall forfeit the sum of twenty pounds.

6 Accommodation of officers on board. Penalty, 20l

If the master of any ship shall neglect or refuse to provide sufficient room and accommodation under the deck for the bed or hammock of every officer of Customs stationed on board such ship he shall forfeit the sum of twenty pounds.

7 If seals upon stores inwards be broken or the stores secretly conveyed away master to forfeit 20l

If the proper officer of the Customs shall place any lock, mark, or seal upon any stores or upon any place or package in which the same may be on board any ship or vessel arriving in the United Kingdom, and such lock, mark, or seal shall be wilfully opened, altered, or broken, or if any stores so secured shall be secretly conveyed away either while the ship remains in the port at which she shall have so arrived, or at any other port in the United Kingdom to which she may proceed, or on her passage from one port to another, the master of such ship shall forfeit the sum of twenty pounds.

8 Amendment of 39 & 40 Vict. c.36 s.230

For the purposes of section two hundred and thirty of the Customs Consolidation Act, 1876, a borough having a separate magisterial jurisdiction situate geographically within a county shall be deemed to be "neighbouring" or "adjoining" to that county.

9 Extension of word "ship" in 39 & 40 Vict. c.38 to sea fishing boats

For the purpose of carrying into effect the regulations under the Sea Fisheries Act, 1868, and any Act amending the same, the Commissioners of Customs may from time to time make, and when made revoke and vary, an order declaring that such of the provisions of the Customs Consolidation Act, 1876, and the Acts amending the same, as are specified in the order, shall apply, and the same shall accordingly apply to sea fishing boats in like manner as if the word "ship" in those provisions included "sea fishing boat."

10 Assay and marking of imported gold and silver plate

And whereas by the statutes now in force relating to gold and silverwares, it is enacted and provided that gold and silver plate, not being battered, which shall be imported into the United Kingdom of Great Britain and Ireland and sold, exchanged, or exposed to sale within the said United Kingdom, shall be of the respective standards now required for any ware, vessel, plate, or manufacture of gold or silver wrought or made in England; and that no gold or silver plate so imported as aforesaid, not being battered, shall be sold, exchanged, or exposed to sale within the said United Kingdom, until the same shall have been assayed, stamped, and marked, either in England, Scotland, or Ireland, in the same manner as any ware, vessel, plate, or manufacture of gold or silver wrought or made in England, Scotland, or Ireland respectively, is or are now by law required to be assayed, stamped, and marked. And that in order that gold and silver plate so imported as aforesaid may be assayed, stamped, and marked, it shall and may be lawful for any person to send the same to any assay office in the United Kingdom at which gold and silver plate is now by law required to be assayed, and when so sent it shall be assayed, tested, stamped, and marked in such and the same manner as if the same were British plate by law assayable in such office, but with the addition of the letter E, and that if any gold or silver plate so imported as aforesaid and so sent to any such assay office as aforesaid, shall on being assayed at such assay office be found or discovered to be of coarser alloy than the said respective standards, such gold or silver ware shall be cut, broken, and defaced at such assay office. And whereas it is desirable to secure with more certainty the marking of all gold and silver plate of standard quality imported into Great Britain or Ireland to be sold, exchanged, or exposed for sale, and also to make provision for allowing the exportation of imported plate of coarser alloy than the said respective standards:

Status: This is the original version (as it was originally enacted).

Be it enacted,—

1. That all gold and silver plate imported into Great Britain or Ireland shall be entered to be warehoused, and shall be deposited in a bonded warehouse, and no such plate shall be delivered for home use until assayed, stamped, and marked according to law.
2. That for the purpose of assay, such plate may upon such notice to the proper officer of customs, upon such security for the payment of duty, and subject to such regulations as the Commissioners of Customs may from time to time prescribe, be removed from the warehouse in charge of an officer of customs by the importer and at his risk, to, and be delivered into the hands of the officers of the assay office nearest to the port of importation.
3. That upon previous payment by the importer of the expense of assay, the officer of the assay office shall assay the plate and shall give notice of the result of such assay to the proper officer of customs, and to the importer.
4. If such plate shall be found upon assay to be of standard quality, it may thereupon be cleared for home use, and the officer of the assay office upon production of a certificate from the proper officer of customs that the duty and all proper charges have been paid, shall stamp, mark, and deliver the plate to the importer.
5. If such plate shall be found upon assay not to be of standard quality, it shall not be cut, broken, or defaced at the assay office, but shall, upon such notice and under such regulations as the Commissioners of Customs shall from time to time prescribe, be removed from the assay office in charge of an officer of customs by the importer and at his risk, and be returned to the warehouse.
6. All plate returned to the warehouse after assay may within one month from such return be exported by the importer under such conditions and upon such security as are prescribed by the Customs Laws in relation to the exportation of warehoused goods.
7. After the expiration of one month from the return of any plate to the warehouse, or sooner if the importer shall desire it, any part thereof not exported shall be cut, broken, and defaced by the proper officer of customs, and shall be delivered free of duty upon payment of all proper charges.
8. Actual deposit of plate in a warehouse under this section may, with the approval of the Commissioners of Customs, be dispensed with in cases in which the plate can be and is removed direct from the place of examination to the assay office, but plate so removed direct shall, nevertheless, for the purposes of this section be deemed to have been actually deposited.
9. The notice from the officer of the assay office of the result of the assay above referred to in this section shall be a notice prescribed by the Commissioners of Customs, and as regards the importer, shall be posted to an address to be stated by him on depositing his plate at the assay office.
10. In this section the words "proper charges" shall mean all such charges as the Commissioners of Customs, with the approval of the Commissioners of Her Majesty's Treasury, shall make for attendance of officers or otherwise. Where plate is removed to an assay office in pursuance of this section, within one month after entry, the rates for warehousing under the Customs Tariff "Act, 1876, shall not be charged.
11. Articles of plate exempted from assay in the United Kingdom are not subject to the provisions of this section.
12. Plate imported, for private use and not for sale shall also be exempted upon proof by statutory declaration referring to this section being furnished to the satisfaction

of the Commissioners of Customs that such plate is not intended for sale or exchange.

13. But in case any such plate shall at any time thereafter be taken to an assay office to be assayed, and shall be found upon assay not to be of standard quality, such plate shall be deemed to be plate removed from a warehouse for assay under this section, and shall be dealt with accordingly. Plate taken to be assayed under this sub-section shall be identified to the satisfaction of the proper officer of the assay office.

11 Construction with 39 & 40 Vict. c.36

This part of this Act shall be construed, as one with the Customs Consolidation Act, 1876.