



# Customs and Inland Revenue Act 1881

## 1881 CHAPTER 12

### PART I

#### CUSTOMS AND EXCISE

##### *As to Customs*

### 2 Import duties on tea

The duties of customs now chargeable upon tea shall continue to be levied and charged on and after the first day of August one thousand eight hundred and eighty-one until the first day of August one thousand eight hundred and eighty-two, on the importation thereof into Great Britain or Ireland; (that is to say,)

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Tea, the pound	Sixpence.
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### 3 Alteration of customs duties on beer

In lieu of the duties of customs now payable under the Customs Tariff Act, 1876, on beer and ale, there shall be charged and paid the duties following; (that is to say,)

For every thirty-six gallons of beer of the descriptions called mum, spruce, or black beer,

Where the worts thereof were before fermentation of a specific gravity—

	£	s.	d.
Not exceeding one thousand two hundred and fifteen degrees -	1	6	0

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*Status: This is the original version (as it was originally enacted).*

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	£	s.	d.
Exceeding one thousand two hundred and fifteen degrees -	1	10	6

For every thirty-six gallons of beer of any other description

Where the worts thereof were before fermentation of a specific gravity of—

One thousand and fifty-seven degrees	0	6	6
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And so in proportion for any difference in gravity.

#### **4 Drawback on the exportation of imported beef**

In respect of all beer imported or brought into Great Britain or Ireland, and subsequently exported as merchandise, or shipped for use as ship stores, or removed to the Isle of Man, and on which beer the duties of customs under this Act shall have been paid, there shall be allowed and paid the drawback under section thirty-six of the Inland Revenue Act, 1880, upon the exportation of beer brewed in the United Kingdom.

#### **5 Provisions as to importation of beer**

- (1) The importer of any beer into Great Britain or Ireland, or his agent, and any person bringing in beer into Great Britain or Ireland from the Isle of Man, or his agent, shall deliver to the proper officer of customs at the place at or to which the beer is so imported or brought in, a declaration of the original gravity of the worts from which the beer was brewed, such declaration to be duly verified by signature, and to be in such form as the Commissioners of Customs may direct.
- (2) For the purpose of charging the proper duty of customs on beer so imported or brought in, the original gravity of the beer may be ascertained by an officer of customs, or an officer of inland revenue, in the manner provided by section fifteen of the Inland Revenue Act, 1880, for determining the original gravity of beer brewed in the United Kingdom, and duty shall be charged according to the gravity stated in the declaration or that ascertained by the officer whichever shall be the highest.
- (3) If the gravity ascertained by the officer shall exceed by two per centum the gravity stated in the declaration the beer shall be forfeited, and, if the gravity so ascertained shall exceed by five per centum the gravity stated in the declaration, the importer or person bringing in the beer, and the agent declaring, if any, shall forfeit a penalty of one hundred pounds.

#### **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.

## 7 Alteration of duties on spirits imported

In lieu of the duties of customs now payable under the Customs Tariff Act, 1876, on spirits or strong waters, and of the duties of excise on spirits manufactured or distilled in the islands of Guernsey, Jersey, Alderney, and Sark respectively, and imported into the United Kingdom, there shall be charged and paid the duties of customs following; (that is to say,)

	£	s.	d.
For every gallon computed at hydrometer proof of spirits of any description (except perfumed spirits) including naphtha or methylic alcohol, purified so as to be potable, and mixtures and preparations containing spirits	0	10	4
For every gallon of perfumed spirits	0	16	6

And so in proportion for any less quantity.

Where a person importing liqueurs, cordials, or other preparations containing spirits in bottle, may have entered the same in such a manner as to indicate that the strength is not to be tested, duty shall be charged and paid at the rate following; (that is to say,)

	£	s.	d.
For every gallon thereof	0	14	0

And so in proportion for any less quantity.

**8 Mode of testing in case of obscuration**

In any case where by reason of the presence of colouring, sweetening, or other matter, the correct strength of any spirit cannot be immediately ascertained by Sykes's hydrometer, a sample of such spirit may be distilled or treated by such other process as the Commissioners of Customs may direct, so that the true strength of the spirit may be ascertained by the said hydrometer.

**9 Time and place for landing goods inwards**

No goods, except diamonds and bullion, and lobsters and fresh fish of British taking, imported in British ships, which goods may be landed without report or entry, shall be unshipped from any ship arriving from parts beyond the seas, or be landed or put on shore on Sundays or holidays, except by special permission of the Commissioners of Customs; nor shall they be unshipped, landed, or put on shore on any other days except between the hours of eight o'clock in the morning and four o'clock in the afternoon from the first day of March to the thirty-first day of October, both inclusive, and between the hours of nine o'clock in the morning and four o'clock in the afternoon during the remainder of the year, or between such other hours as may be appointed by the Commissioners of Customs; nor shall any goods whatever be unshipped or landed at any time unless in the presence or with the authority of the proper officer of customs, nor shall they be shipped except at some legal quay, wharf, or other place duly appointed for the landing or unshipping of goods, nor shall any goods after having been unshipped or put into any boat or craft to be landed, be transhipped or removed into any other boat or craft previously to their being landed, without the permission of the proper officer of customs; and if any goods shall be unshipped or removed from any importing ship for the purpose of being landed they shall be forthwith taken to and landed at the wharf, quay, or other place at which the same are intended to be landed. If any goods shall be unshipped, landed, transhipped, removed, or dealt with contrary to the provisions of this section they shall be forfeited, together with the barge, lighter, boat, or other vessel employed in removing the same.

**10 Time and places for landing and shipping coastwise**

If any goods shall be unshipped from any ship arriving coastwise, or be shipped or waterborne to be shipped for carriage coastwise on Sundays or holidays, except by the special permission of the Commissioners of Customs, or on any other day unless in the presence or with the authority of the proper officer of customs, or unless at such times and places as shall be appointed or approved by him for that purpose, the same shall be forfeited, and the master of the ship shall forfeit the penalty of fifty pounds.

**11 Specifications for free goods six days after clearance. Forms Nos. 8 and 9. Except as to salmon**

The exporter of goods for which no bond is required shall (except as herein-after provided) within six days after the final clearance outwards of the exporting ship, or within such other period as the Commissioners of Customs may direct, either by himself or his agent, deliver to the proper officer of customs at the port of shipment a specification in the Form No. 8 or No. 9 in Schedule B. to the Customs Consolidation Act, 1876, according to the nature of the goods, and containing the several particulars indicated in or required thereby, or in such other form and manner as the Commissioners of Customs may direct, and shall subscribe the declaration at the foot thereof, and on the demand of the proper officer of customs shall produce the

invoice bills of lading and other documents relating to the goods to test the accuracy of such specification; and on failure to comply with any of the foregoing requirements, the exporter or agent shall for every such offence forfeit five pounds; and in case any of the particulars contained in any such specification shall be incorrect or inaccurate, the person subscribing the declaration shall forfeit the like penalty.

Provided always that no salmon shall be shipped to be exported without previous entry thereof in accordance with the Salmon Fishery Acts for the time being, nor except upon due compliance in all other respects with the provisions of such Acts.

**12 Persons may be searched if officers have reason to suspect smuggled goods are concealed upon them. Rescuing goods. Rescuing persons. Assaulting or obstructing officers. Attempting the foregoing offences. Penalty**

Any officer of customs or other person duly employed in the prevention of smuggling may search any person on board any ship or boat within the limits of any port in the United Kingdom or the Channel islands, or any person who shall have landed from any ship or boat, provided such officer or other person duly employed as aforesaid shall have good reason to suppose that such person is carrying or has any uncustomed or prohibited goods about his person.

A person shall be guilty of an offence—

- (1) If he staves, breaks, or destroys any goods to prevent the seizure thereof by an officer of customs or other person authorized to seize the same.
- (2) If he rescues, or staves, breaks or destroys to prevent the securing thereof any goods seized by an officer of customs or other person authorized to seize the same.
- (3) If he rescues any person apprehended for any offence punishable by fine or imprisonment under the Customs Acts.
- (4) If he prevents the apprehension of any such person.
- (5) If he assaults or obstructs any officer of customs, or any officer of the Army, Navy, Marines, Coast Guard, or other person duly employed for the prevention of smuggling, going, remaining, or returning from on board a ship or boat within the limits of any port in the United Kingdom or the Channel islands, or in searching such a ship or boat, or in searching a person who has landed from any such ship or boat, or in seizing any goods liable to forfeiture under the Customs Acts, or otherwise acting in the execution of his duty.
- (6) If he attempts or endeavours to commit, or aids, abets, or assists in the commission of any of the offences mentioned in this section.

And a person so offending shall for each such offence forfeit the penalty of not exceeding one hundred pounds, and he may either be detained or proceeded against by information and summons.

**13 Certain sections of this Act incorporated in 39 & 40 Vict. c.36**

Sections five, six, nine, ten, eleven, and twelve of this Act shall be deemed and taken to be incorporated in and form part of the Customs Consolidation Act, 1876, and shall be read and construed therewith, and the provisions of that Act shall be deemed to relate to and be applicable to such sections in the same manner and to the same extent as if

the same sections had been originally enacted therein; and each of the said sections nine, ten, eleven, and twelve shall take the place of sections forty-eight, one hundred and forty-three, one hundred and ten, and one hundred and eighty-four respectively of the said Act, and section eight of this Act shall apply to the Isle of Man, so far as relates to all spirits charged with duty by reference to hydrometer strength.

*As to Excise*

**14 Brewer's licence. Annual value of house exceeding ten pounds and not exceeding fifteen pounds**

- (1) On and after the first day of October, one thousand eight hundred and eighty-one, there shall be granted and paid on a licence to be taken out annually by a brewer (not being a brewer for sale) who shall be the occupier of a house of an annual value exceeding ten pounds, and not exceeding fifteen pounds, the duty of £0 9s. 0d.
- (2) The provisions in sub-sections two and three of section ten of the Inland Revenue Act, 1880, shall apply to such licence as if it had been one of the licences mentioned in sub-section one of that section.

**15 Provisions with regard to brewers other than brewers for sale**

- (1) In charging the duty on beer brewed by a brewer other than a brewer for sale under section thirteen of the Inland Revenue Act 1880, a deduction of six per centum shall be made from the quantity of worts deemed to have been brewed by him by relation to materials.
- (2) The exemption from the duty on beer under section thirty-three of the said Act shall extend to beer brewed by a brewer other than a brewer for sale, occupying a house of an annual value exceeding ten pounds but not exceeding fifteen pounds, provided that the beer is brewed solely for his own domestic use.
- (3) A licence to a brewer other than a brewer for sale shall not authorise the brewing of beer in more than one house to be mentioned therein, nor shall such a licence be transferred to any person other than the widow of the person to whom the same was granted or to his executors or administrators or assignee or trustee in bankruptcy.
- (4) The term " house" as used in this section and in sections thirty-three and thirty-four of the said Act means and includes a dwelling-house together with the offices, courts, yards and gardens occupied therewith.
- (5) The annual value of a house occupied by a brewer other than a brewer for sale shall be ascertained by such means as the Commissioners of Inland Revenue shall think fit, but an appeal shall lie from their valuation to the Commissioners for the general purposes of Income Tax for the division in which the house is situate, and their decision shall be final.

**16 Allowance granted to rectifiers and compounders on spirits exported**

The allowance of threepence per gallon, payable to any licensed rectifier or compounder under section four of the Act of the twenty-third and twenty-fourth years of Her Majesty's reign, chapter one hundred and twenty-nine, or section twelve of

the Act of the twenty-eighth and twenty-ninth years of Her Majesty's reign, chapter ninety-eight, shall be increased to fourpence per gallon.

*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.
- (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.