



Revenue Act 1889

1889 CHAPTER 42

PART I

CUSTOMS

1 Prohibition of importation of certain books and compressed tobacco

The following goods shall from and after the passing of this Act, be included amongst the goods enumerated and described on the table of prohibitions and restrictions contained in section forty-two of the Customs Consolidation Act, 1876 ; namely,

Books, first published in any country or state other than the United Kingdom, wherein, under the International Copyright Act, 1886, or any other Act, or any Order in Council made under the authority of any Act, there is a subsisting copyright in the United Kingdom, printed or reprinted in any country or state other than the country or state in which they were first published, and as to which the owner of the copyright, or his agent in the United Kingdom, has given to the Commissioners of Customs in the manner prescribed by section forty-four of the Customs Consolidation Act, 1876, a notice in such form and giving such particulars as those Commissioners require, and accompanied by a declaration as provided in that section:

Tobacco cut and compressed by mechanical or other means.

2 Prohibition of importation of imitation coin

- (1) It shall not be lawful to import or bring into the United Kingdom any imitation coin as defined by this Act, and any such imitation coin shall be included among the goods enumerated and described in the table of prohibitions and restrictions inwards contained in section forty-two of the Customs Consolidation Act, 1876, and the law relating to the Customs shall apply accordingly.
- (2) Provided that the Commissioners of Customs, acting under the direction of the Treasury, may permit the importation of any imitation coin in a particular instance if they are satisfied that such importation is for the purposes of knowledge or art, or any

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exhibition or collection, or for any lawful purpose, and that the imitation coin is not likely to circulate as current coin, or to be otherwise used for deceiving the public.

- (3) Each of the following articles, if not a British coin, shall be an imitation coin within the meaning of this Act, that is to say—
- (a) Any piece of gold, silver, copper, or bronze, or of metal or mixed metal, purporting to be a British coin or a token for British money, or bearing any word or device which indicates or may reasonably be taken to indicate that the holder thereof is entitled to demand any value in British money denoted thereon; and
 - (b) Any medal, cast, coin, or other like thing made wholly or partially of metal or any metallic combination, and resembling in size, figure, and colour any British coin, or having thereon a device resembling any device on any British coin, or being so formed that it can, by gilding, silvering, colouring, washing, or other like process, be so dealt with as to resemble any British coin.
- (4) In this section the expression " British coin" means any coin coined in or for any of Her Majesty the Queen's mints or lawfully current by virtue of any proclamation or otherwise in any part of Her Majesty's dominions, whether within the United Kingdom or otherwise, and the expression " British money" means money expressed in the terms of any British coin.

3 Shippers of fuel to be used on board only, to be exporters within 44 & 45 Vict. c.12

Where a ship touching at a port in the United Kingdom for the purpose only of taking in coals or fuel for use, and proceeding on a voyage to a foreign port, is not, under the regulations of the Commissioners of Customs, required to clear, every person who ships such coals or fuel shall, for the purposes of section eleven of the Customs and Inland Revenue Act, 1881, be deemed to be the exporter of the coals or fuel.

Provided that the period within which the specification mentioned in that section is required to be delivered shall, in the case of such coals or fuel, be reckoned from the time of shipment.

4 Conveyance of explosives from Isle of Man to England, &c to be deemed exportation and importation

The conveyance from the Isle of Man to any port in England, Scotland, or Ireland, of any explosives within the meaning of the Explosives Act, 1875, on the unloading or landing of which any restriction is imposed by or in pursuance of that Act, or of any explosive substance within the meaning of the Explosive Substances Act, 1883, which is liable to forfeiture under that Act, shall be deemed to be exportation from the Isle of Man and importation into that port, and all the provisions of the Customs Acts relating to the exportation and importation of goods shall apply accordingly.

5 Repeal of certain words in 39 & 40 Vict. c.36 s.101, 47 & 48 Vict. c.62 s.2

- (1) Section one hundred and one of the Customs Consolidation Act, 1876, is hereby repealed to the following extent, namely, the words " other than spirits or tobacco," the words " not " having on board any drawback or other goods liable to duties of " Customs or Excise," and the words " not entitled to drawback or " liable to duties of Customs or Excise."

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- (2) Section two of the Revenue Act, 1884, is also hereby repealed to the following extent, namely, the words " not entitled to any " drawback, or liable to any duties of Customs or Excise."

6 Dutiable matter not to be separated from other matter taken from warehouse as unfit for consumption

Where any goods of a kind or description liable to a duty of Customs have been taken from a warehouse, either with or without the permission of an officer of Customs, as unfit for consumption, by reason of the mixture therewith of any other matter, any person who separates the goods from such other matter shall be deemed to be dealing with the goods with intent to defraud Her Majesty, and shall be liable to 'the penalties imposed by, and may be dealt with under, section one hundred and eighty-six of the Customs Consolidation Act, 1876.

7 Payment of rewards

Section two hundred and fifteen of the Customs Consolidation Act, 1876, shall be read as if the following words were added thereto:—

And all moneys similarly payable to persons employed by or under the Post Office may be paid to the Postmaster-General, whose receipt shall be a sufficient discharge for the same, and who shall be at liberty to apply the same for the benefit of the officers of the Post Office, or any of them, as he may in his discretion deem best from time to time.

8 Substitution of 39 & 40 Vict. c.36 ss.165-167 for 16 & 17 Vict. c.107 ss.195-197

References in any Act to sections one hundred and ninety-five, one hundred and ninety-six, and one hundred and ninety-seven of the Customs Consolidation Act, 1853, shall be construed as references to sections one hundred; and sixty-five, one hundred and sixty-six, and one hundred and sixty-seven of the Customs Consolidation Act, 1876.