



AN BILLE CUSTAM, 1955.

CUSTOMS BILL, 1955.

Mar a tugadh isteach.

As introduced.

ARRANGEMENT OF SECTIONS.

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AN BILLE CUSTAM, 1955.

CUSTOMS BILL, 1955.

BILL

entitled

AN ACT TO AMEND AND EXTEND THE CUSTOMS ACTS.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:—

Definitions.

1.—In this Act—

“the Act of 1876” means the Customs Consolidation Act, 1876, as amended or adapted by or under any subsequent enactments; 10

“enactment” means any enactment being—

(a) a British statute,

(b) a Saorstát Éireann statute, or

(c) an Act of the Oireachtas (whether passed before or after this Act); 15

references to exportation shall be construed as including references to the shipment of articles as ship's stores, or to the loading of articles as stores for aircraft;

“officer of Customs and Excise” includes a member of the Garda Síochána and any person in the public service who is for the time being employed in the prevention of the illegal importation or exportation of goods; 20

“statutory instrument” means an instrument for the time being in force being—

(a) an order made (whether before or after the passing of this Act) in exercise of powers conferred by any enactment, or 25

(b) an order made (whether before or after the passing of this Act) or a direction in writing given (whether before or after the passing of this Act) in exercise of powers conferred by an order made in exercise of powers conferred by any enactment. 30

Illegal importation of goods.

2.—Any goods, the importation of which is for the time being prohibited or restricted by any enactment or statutory instrument, shall be deemed to be included amongst the goods enumerated and described in the Table of Prohibitions and Restrictions Inwards contained in section 42 of the Act of 1876, and the provisions of the Act of 1876 shall apply accordingly. 35

3.—(1) Every person who—

Penalty for
illegally
exporting goods.

(a) exports any goods in contravention of any enactment or statutory instrument, or

5 (b) attempts to export any goods in contravention of any enactment or statutory instrument, or

(c) brings or sends any goods to any place for the purpose of exportation in contravention of any enactment or statutory instrument, or

10 (d) attempts to bring or send any goods to any place for the purpose of exportation in contravention of any enactment or statutory instrument, or

15 (e) is knowingly concerned in dealing with any goods (being goods the exportation of which is prohibited or restricted by any enactment or statutory instrument) with intent to evade such prohibition or restriction, or

(f) keeps any goods at any place for the purpose of facilitating their exportation in contravention of any enactment or statutory instrument, or

20 (g) aids, abets or assists another person or conspires with another person to commit an offence under *paragraph* (a), (b), (c), (d), (e) or (f) of this subsection,

shall be guilty of an offence against the Customs Acts and shall for each such offence forfeit either treble the value of the goods or one hundred pounds, at the election of the Revenue Commissioners, and such person may either be detained or proceeded against by
25 summons.

(2) Where the penalty for any offence under *subsection* (1) of this section is to be calculated by reference to treble the value of any goods, the value of the goods shall be taken to be the price at
30 which goods of the like kind, but of the best quality, upon which the duty or duties (if any) had been paid were sold at or about the time of the commission of the offence.

(3) Where—

35 (a) a person (in this subsection referred to as the principal offender) is convicted of an offence (in this subsection referred to as the principal offence) under *paragraph* (a), (b), (c), (d), (e) or (f) of *subsection* (1) of this section, and

40 (b) proceedings are instituted against another person charging him with the offence of aiding, abetting or assisting the principal offender or of conspiring with the principal offender to commit the principal offence,

45 evidence of the conviction of the principal offender of the principal offence shall, in those proceedings, be evidence of the commission of the principal offence.

12.—The Customs (Temporary Provisions) Act, 1945 (No. 14 of 1945)
4.—(1) Whenever an officer of Customs and Excise reasonably
50 suspects that any goods are intended to be exported in contravention of any enactment or statutory instrument, he may request any person, in whose possession or control or on or in whose land or premises or in the immediate vicinity of whose land or premises the goods are found, to give him all information, relevant to all or any of the following subjects of inquiry, which is in the possession or knowledge of such person, and to produce to him all documents relevant to any such subject of inquiry, which are
55 in the possession or custody of such person, that is to say:

Provisions in aid
of detection and
conviction of
persons illegally
exporting goods.

(a) the name and address of the owner of the goods,

- (b) the purpose for which the goods are at the place where they are found,
- (c) the intended disposition of the goods,
- (d) whether the goods are intended to be exported,
- (e) if the goods are intended to be exported, whether a licence 5
or other authorisation to export the goods has been obtained or, if not obtained, has been applied for.

(2) When an officer of Customs and Excise, in exercise of the powers conferred on him by subsection (1) of this section, requests any person, in whose possession or control or on or in whose land 10
or premises or in the immediate vicinity of whose land or premises any goods (being goods which he reasonably suspects are intended to be exported in contravention of any enactment or statutory instrument) are found, to give him any such information as is mentioned in the said subsection or to produce any such document 15
as is mentioned in the said subsection, the following provisions shall have effect—

- (a) that person shall forthwith to the best of his knowledge or ability so give such information or produce such document (as the case may be), 20
- (b) if that person fails or refuses so to do or gives any information which is false or misleading, he shall be guilty of an offence under this section and shall be liable on conviction to a customs penalty of fifty pounds and may either be detained or proceeded against by summons. 25

Forfeiture of goods being or attempted to be illegally exported, etc.

5.—(1) If any goods (being goods the exportation of which is prohibited or restricted by any enactment or statutory instrument) have been or are being dealt with in any of the following ways, that is to say :

- (a) have been exported in contravention of such enactment or 30
statutory instrument, or
- (b) are attempted to be exported in contravention of such enactment or statutory instrument, or
- (c) have been brought or sent to any place for the purpose of exportation in contravention of such enactment or 35
statutory instrument, or
- (d) are being brought or sent to any place for the purpose of exportation in contravention of such enactment or statutory instrument, or
- (e) have been or are being dealt with in any other manner 40
with intent to evade such prohibition or restriction, or
- (f) have been or are being kept at any place for the purpose of facilitating their exportation in contravention of such enactment or statutory instrument,

the goods shall be liable to forfeiture. 45

(2) All ships, boats, carriages or other conveyances, together with all horses and other animals and things made use of in the exportation or conveyance of any goods, which are, by virtue of subsection (1) of this section, liable to forfeiture, shall themselves be liable to forfeiture. 50

Notice of seizure of goods.

6.—Where any goods are seized as liable to forfeiture, the notice of seizure required by section 207 of the Act of 1876 to be given to the owner of the goods may, if the owner has no known address in the State, be given by the publication of a notice of the seizure in *Iris Oifigiúil*, 55

7.—Where, pursuant to section 207 of the Act of 1876, a notice is given that a person (in this section referred to as the claimant) makes or intends to make a claim in relation to a seizure, the following provisions shall have effect : Notice of claim in relation to seizure.

5 (a) the notice shall be invalid and be deemed not to have been given unless it states the name and address of the claimant,

10 (b) in case the address of the claimant is outside the State, the notice shall be invalid and be deemed not to have been given unless it states the name and address of a solicitor of the Courts of Justice practising in the State who is authorised to accept service of every document required to be served on the claimant in the proceedings mentioned in the said section 207, and

15 (c) in case, pursuant to paragraph (b) of this section, the notice states the name and address of a solicitor, service of any such document as is mentioned in that paragraph on the solicitor shall be deemed to be service of the document on the claimant.

20 8.—Subsection (6) of section 1 of the Customs (Amendment) Act, 1942 (No. 21 of 1942), shall be construed and have effect as if the words "and may either be detained or proceeded against by summons" were inserted at the end of the said subsection. Amendment of section 1 of the Customs (Amendment) Act, 1942.

25 9.—Proceedings in any court of competent jurisdiction for the forfeiture and condemnation of goods may be brought in the name or at the suit of the Attorney General. Proceedings for forfeiture and condemnation of goods.

30 10.—The Revenue Commissioners may make regulations prescribing the manner in which the weight of goods of a specified kind (defined in such manner and by reference to such things as the Revenue Commissioners think proper) shall be ascertained for the purposes of the Customs Acts or any statutory instrument relating to the Customs, and, where any regulations under this section in relation to goods of a particular kind are for the time being in force, the weight thereof shall, for the said purposes, be ascertained in Ascertainment of weight of goods.

40 11.—In this and every other Act of the Oireachtas (whether passed before or after this Act) "the Customs Acts" shall mean, and, in the case of any Act of the Oireachtas passed before this Act, shall be deemed always to have meant, all enactments relating to the Customs. Definition of Customs Acts.

12.—The Customs (Temporary Provisions) Act, 1945 (No. 14 of 1945), and the Customs (Temporary Provisions) Act, 1945 (Continuance) Act, 1955 (No. 6 of 1955), are hereby repealed. Repeals.

13.—(1) This Act may be cited as the Customs Act, 1956. Short title and construction.

45 (2) This Act shall be construed as one with the Customs Acts.

BILLE

BILL

(mar a tugadh isteach)

(as introduced)

dá ngairmtear

entitled

Acht do leasú agus do leathnú na nAcht Custam.

An Act to amend and extend the Customs Acts.

An tAire Airgeadais a thug isteach.

Introduced by the Minister for Finance.

Do hordaiodh ag Dáil Éireann a chló-
bhualadh, 14 Nollaig, 1955.

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