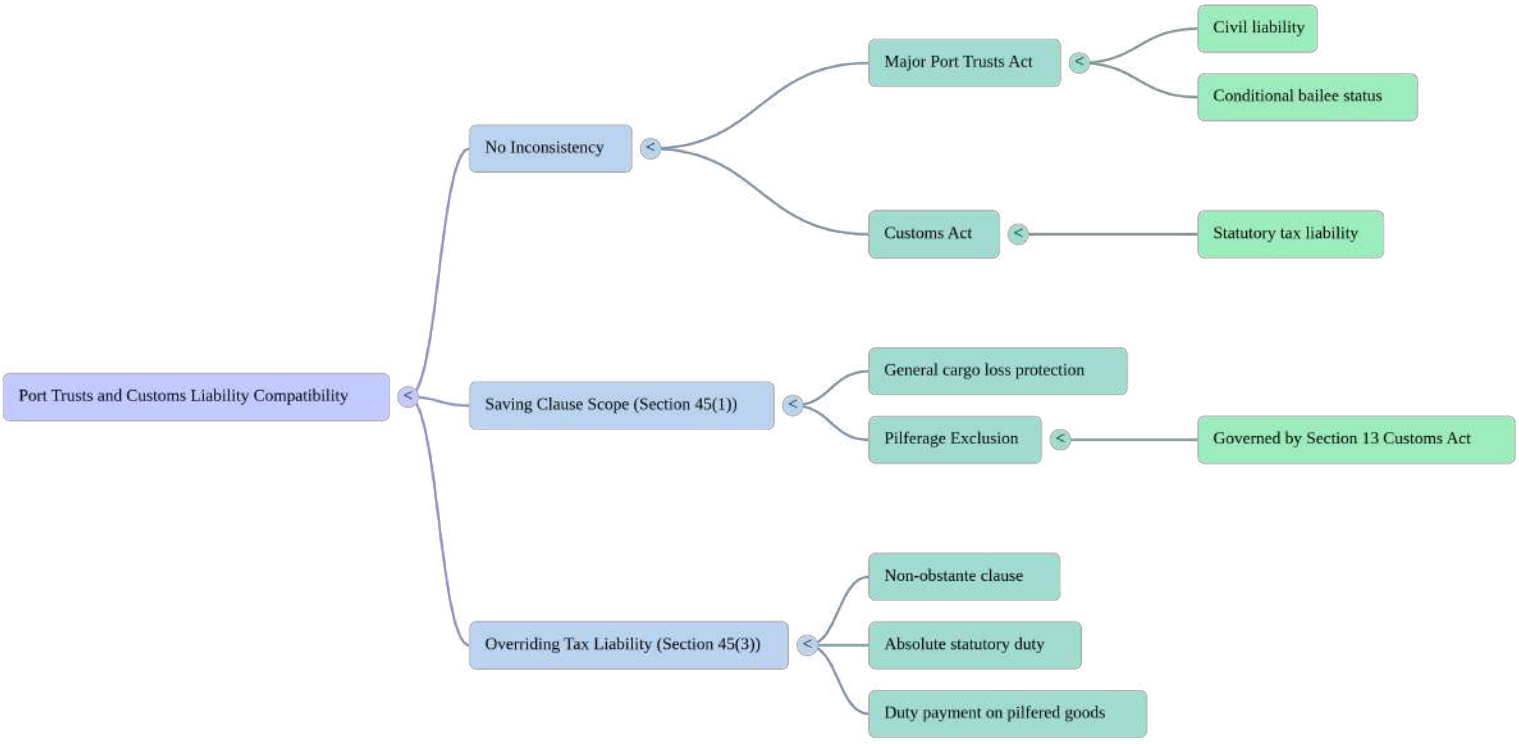
Port Trusts and Customs Liability Compatibility
No Inconsistency
Major Port Trusts Act
Civil liability
Conditional bailee status
Customs Act
Statutory tax liability
Saving Clause Scope (Section 45(1))
General cargo loss protection
Pilferage Exclusion
Governed by Section 13 Customs Act
Overriding Tax Liability (Section 45(3))
Non-obstante clause
Absolute statutory duty
Duty payment on pilfered goods