



Finance Act 1966

1966 CHAPTER 18

PART I

CUSTOMS AND EXCISE

Hover vehicles and pipe-lines.

10 Customs procedures: hover vehicles and related matters.

- (1) Parts II, X, XI and XII of the Act of 1952 (general and supplemental provisions) shall apply as if references to ships or vessels included references to hover vehicles, and all other provisions of the customs and excise Acts shall apply as if references (however expressed) to goods or passengers carried in or moved by ships or vessels included references to goods or passengers carried in or moved by hover vehicles; and in all the provisions of the customs and excise Acts "landed", "loaded", "shipped", "shipped as stores", "transhipment", "voyage", "waterborne", "master" and cognate expressions shall be construed accordingly.
- (2) The provisions of Schedule 2 to this Act shall also have effect with respect to the application of the Act of 1952 to hover vehicles.
- (3) The Commissioners may by regulations impose conditions and restrictions as respects the movement of hover vehicles and the carriage of goods by hover vehicles, and in particular—
 - (a) may prescribe the procedure to be followed by hover vehicles proceeding to or from a port or any customs airport or customs station, and authorise the proper officer to give directions as to their routes, and
 - (b) may make provision for cases where by reason of accident, or in any other circumstance, it is impracticable to comply with any conditions or restrictions imposed or directions given as respects hover vehicles,

and if any person contravenes or fails to comply with any regulations made under this subsection, or with any direction given by the Commissioners or the proper officer in pursuance of any such regulations, he shall be liable to a penalty of one hundred

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pounds and any goods in respect of which the offence was committed shall be liable to forfeiture.

- (4) Sections 14(1) and 17(1) of the Act of 1952 (power to approve wharves and transit sheds in any port) may be applied to places not in a port and—
- (a) Part II of the said Act shall apply in relation to any place approved under the said section 14 or 17 which is not in a port as if it were in a port, and
 - (b) section 298 of the said Act (power to search persons) shall apply to any person in, entering or leaving any such place, and
 - (c) subsection (3) (a) above shall apply to hover vehicles proceeding to or from any such place as if it were a port.
- (5) References in the customs and excise Acts to goods imported or exported by land, or conveyed into or out of Northern Ireland by land, include references to goods imported, exported or conveyed across any part of the boundary of Northern Ireland, and it is hereby declared that in those Acts references to vehicles include references to hover vehicles proceeding over land or water or partly over land and partly over water.
- (6) Any power of making regulations or other instruments relating to the importation or exportation of goods conferred by the customs and excise Acts may be exercised so as to make provision for the importation or exportation of goods by hover vehicles which is different from the provision made for the importation or exportation of goods by other means.
- (7) Goods to which section 47 of the said Act applies (drawback goods, etc., and goods subject to restrictions or controls on export) shall only be exported in a hover vehicle if it is of a class or description for the time being approved by the Commissioners and subject to such conditions and restrictions as they may impose, and—
- (a) a person contravening or failing to comply with this subsection, or any condition or restriction imposed under this subsection, shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater,
 - (b) any goods shipped or entered contrary to this subsection shall be liable to forfeiture.
- (8) In section 29(1) of the said Act (entry by bill of sight of goods imported by sea or air) the words " by sea or air " shall cease to have effect, and in section 284(2) of that Act (justices' jurisdiction to try offences committed on the water or in the air outside their area) the words " on the water or in the air " shall cease to have effect.
- (9) In this section and its Schedule " hover vehicle " means a vehicle designed to be supported on a cushion of air.

11 Pipe-lines.

- (1) Goods shall not be imported or exported by means of a pipe-line that is not for the time being approved by the Commissioners for the purposes of this section, and uncleared goods shall not be moved by means of a pipe-line that is not for the time being so approved.
- (2) All goods imported by means of a pipe-line and chargeable with a duty of customs shall be entered for warehousing, and in the customs and excise Acts the expression " the importer " in relation to goods imported by means of a pipe-line shall include the owner of the pipe-line.

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- (3) For the purposes of the customs and excise Acts—
- (a) goods imported by means of a pipe-line shall be treated as imported at the time when they are brought within the limits of a port or brought across the boundary into Northern Ireland, and
 - (b) goods exported by means of a pipe-line shall be treated as exported at the time when they are charged into that pipe-line for exportation.
- (4) In the customs and excise Acts the expressions " shipping " and " loading " and cognate expressions, where used in relation to importation or exportation shall include, in relation to importation or exportation by means of a pipe-line, the conveyance of goods by means of the pipe-line and the charging and discharging of goods into and from the pipe-line, but subject to any necessary modifications; and any power of making regulations or other instruments relating to the importation or exportation of goods conferred by those Acts may be exercised so as to make provision for the importation or exportation of goods by those means which is different from the provision made for the importation or exportation of goods by other means.
- (5) For goods exported by means of a pipe-line the period for delivery of a specification of the goods under section 49 of the Act of 1952 shall be six days from the time when the goods are charged into the pipe-line for exportation or such longer period as the Commissioners may direct.
- (6) The Commissioners may give their approval under subsection (1) above for such period and subject to such conditions as they think fit and may at any time for reasonable cause—
- (a) vary the terms of their approval, and
 - (b) (provided that they have given to the owner of the pipeline not less than three months' written notice of their intention so to do) revoke their approval.

Section 49 of the Pipe-lines Act 1962 shall apply to a notice required by this subsection to be served on the owner of a pipe-line as it applies to a document required by that Act to be so served.

- (7) A person who—
- (a) contravenes subsection (1) above, or contravenes or fails to comply with a condition imposed by the Commissioners under the last foregoing subsection, or
 - (b) except with the authority of the proper officer or for just and sufficient cause, obtains access to goods which are in, or in course of conveyance by, an approved pipe-line,
- shall be liable to a penalty of five hundred pounds or to imprisonment for a term not exceeding two years or to both and may be detained; and any goods in relation to which the offence was committed may be forfeited.
- (8) Where goods of any of the following descriptions—
- (a) goods which are chargeable with a duty which has not been paid,
 - (b) goods on which duty has been repaid or remitted in whole or in part, and
 - (c) goods on which drawback has been paid,
- are moved by pipe-line, or notified to the proper officer as being goods to be moved by pipe-line, and are at any time thereafter found to be missing or deficient, then, unless it is shown to their satisfaction that the absence or deficiency can be accounted for by natural waste or other legitimate cause, the Commissioners may require the owner

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of the pipe-line or the proprietor of the goods to pay immediately in respect of the missing goods, or in respect of the whole or any part of the deficiency as they see fit, the amount of the duty unpaid or repaid thereon or, as the case may be, an amount equal to the drawback paid thereon; and any person who, on the written demand of an officer, refuses to pay any sum which he is required to pay under this subsection shall in addition be liable to a penalty of double that sum.

For the purposes of this subsection any absence or deficiency in the case of goods moved by a pipe-line used for the importation or exportation of goods shall be deemed to have taken place within the United Kingdom unless the contrary is shown; and the provisions of this subsection shall have effect without prejudice to any penalty or forfeiture incurred under any other provision of this section or elsewhere in the customs and excise Acts.

(9) Section 82(3) of the Act of 1952 (protection for Commissioners and their officers from claims for loss or damage to goods in a warehouse, or for unlawful removal from a warehouse) shall have effect so as to protect the Commissioners and their officers, save in corresponding circumstances, from claims for loss or damage to goods in a pipe-line or for unlawful removal of goods from a pipe-line, references to a pipe-line, to goods in a pipeline and to the owner of the pipe-line being substituted for references respectively to a warehouse, the warehoused goods and to the occupier of the warehouse.

(10) In this section—

" pipe-line " has the meaning assigned thereto by section 65 of the Pipe-lines Act 1962,

" owner ", in relation to a pipe-line, means (except in the case of a pipe-line vested in the Crown which in pursuance of arrangements in that behalf is operated by another) the person in whom the line is vested and, in the said excepted case, means the person operating the line, and

" uncleared goods " means imported goods, whether or not chargeable with a duty of customs, which have not been cleared from customs charge, and in particular goods which are or are to be moved under section 22 of the Act of 1952, and dutiable goods moved from warehouse without payment of duty.

(11) In the application of this section to Northern Ireland references to the Pipe-lines Act 1962 shall have effect as if that Act extended to Northern Ireland.