



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART V

#### CONTROL OF EXPORTATION

*[<sup>F1</sup>Breach of applicable export provisions etc]*

#### Textual Amendments

- F1** S. 52 cross-heading substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 46 (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

#### 52 Meaning for this Part of “dutiable or restricted goods”.

[<sup>F2</sup>(1)] For the purposes of this Part of this Act “dutiable or restricted goods” are goods of the following descriptions, that is to say—

- (a) [<sup>F3</sup>goods from an excise warehouse or goods which have been declared for a storage procedure;]
- (b) transit goods;
- (c) any other goods chargeable with any duty which has not been paid [<sup>F4</sup>or goods which have been declared for an authorised use procedure or temporary admission procedure];
- (d) drawback goods [<sup>F5</sup>or goods otherwise eligible for remission, repayment or refund of duty on their export];
- (e) goods with respect to the exportation of which any restriction is for the time being in force under or by virtue of any enactment;

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- (f) any goods required by or under any provision of this Act other than a provision of this Part or by or under a provision of any other Act to be entered before exportation or before shipment for exportation or as stores.
- [<sup>F6</sup>(g) goods incorporating or resulting from the use of inward processing goods or any goods which, following a determination by the Commissioners, are to be treated for customs purposes as inward processing goods in substitution for such goods.]

[<sup>F7</sup>(2) In this section “inward processing goods” [<sup>F8</sup>means—

- (a) goods declared for an inward processing procedure, or
- (b) goods] imported for the purpose of being worked on, processed or used in any process or repaired and on the importation of which relief from <sup>F9</sup>... agricultural levy was given on condition that goods incorporating or resulting from the use of them would be exported outside the [<sup>F10</sup>European Union]; and in this subsection “agricultural levy” means any tax or charge, not being a customs duty, provided for under the common agricultural policy or under any special arrangements which, pursuant to [<sup>F11</sup>Article 352 of the Treaty on the Functioning of the European Union] are applicable to goods resulting from the processing of agricultural products.]

#### Textual Amendments

- F2** Provisions of s. 52 renumbered as s. 52(1) by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(2)(4), [Sch. 7 Pt. II para. 2\(1\)\(3\)](#) (by s. 10(4) it is provided that s. 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)
- F3** [S. 52\(1\)\(a\)](#) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 47\(2\)\(a\)](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)
- F4** Words in [s. 52\(1\)\(c\)](#) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 47\(2\)\(b\)](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)
- F5** Words in [s. 52\(1\)\(d\)](#) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 47\(2\)\(c\)](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)
- F6** [S. 52\(1\)\(g\)](#) inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(2)(4), [Sch. 7 Pt. II para. 2\(1\)\(2\)](#) (by s. 10(4) it is provided that s. 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)
- F7** [S. 52\(2\)](#) inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(2)(4), [Sch. 7 Pt. II para. 2\(1\)\(3\)](#) (by s. 10(4) it is provided that s. 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)
- F8** Words in [s. 52\(2\)](#) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 47\(3\)\(a\)](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)
- F9** Words in [s. 52\(2\)](#) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 47\(3\)\(b\)](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)

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- F10** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F11** Words in s. 52(2) substituted (1.8.2012) by [The Treaty of Lisbon \(Changes in Terminology or Numbering\) Order 2012 \(S.I. 2012/1809\)](#), art. 2(1), **Sch. Pt. 1** (with art. 2(2))

## [<sup>F12</sup>52A Breach of applicable export provisions etc

- (1) This section applies to any goods the export of which is required to be made in accordance with the applicable export provisions.
- (2) If any person contravenes or fails to comply with any of the requirements—
  - (a) the person is guilty of an offence, and
  - (b) the goods are liable to forfeiture.
- (3) A person guilty of an offence under subsection (2) in a case where the goods are dutiable or restricted goods is liable on summary conviction to a penalty of—
  - (a) £20,000, or
  - (b) three times the value of the goods,whichever is the greater.
- (4) A person guilty of an offence under subsection (2) in any other case is liable on summary conviction to a penalty of level 4 on the standard scale.
- (5) If—
  - (a) in breach of the applicable export provisions, any dutiable or restricted goods fail to be exported from the United Kingdom by the time by which they were required to be exported, and
  - (b) notice of the failure is not immediately given to an officer of Revenue and Customs,the goods are (in addition to being liable to forfeiture under subsection (2)) subject to the control of an officer of Revenue and Customs as mentioned in subsection (6) even if the procedure provided for by the applicable export provisions is discharged.
- (6) An officer of Revenue and Customs may—
  - (a) require any person to provide such information and documents to the officer as may be specified by the officer, and
  - (b) require the goods to be moved to, and kept in, such place as may be specified by the officer.
- (7) Any person who contravenes or fails to comply with a requirement imposed under subsection (6) is liable on summary conviction to a penalty of £20,000.]

### Textual Amendments

- F12** [S. 52A](#) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 48** (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(a)

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[<sup>F13</sup>53 **Entry outwards of goods.**

- <sup>F14</sup>(1) . . . . .
- <sup>F14</sup>(2) . . . . .
- <sup>F14</sup>(3) . . . . .
- <sup>F14</sup>(4) . . . . .
- <sup>F14</sup>(5) . . . . .
- <sup>F14</sup>(6) . . . . .
- <sup>F14</sup>(7) . . . . .

(8) If any dutiable or restricted goods [<sup>F15</sup>which are required to be exported in accordance with the applicable export provisions] are shipped for exportation or as stores or are waterborne for such shipment [<sup>F16</sup>before the applicable export provisions have been complied with, and] the shipping or making waterborne is done with fraudulent intent any person concerned therein with knowledge of that intent shall be guilty of an offence under this subsection and may be detained.

(9) A person guilty of an offence under subsection (8) above shall be liable—

- (a) on summary conviction, to a penalty of [<sup>F17</sup>the prescribed sum][<sup>F17</sup>£20,000] or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding six months, or to both; or
- (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding [<sup>F18</sup>seven years] or to both.

<sup>F19</sup>(10) . . . . .

<sup>F19</sup>(11) . . . . .

<sup>F19</sup>(12) . . . . .]

**Textual Amendments**

**F13** Ss. 53–58E substituted for ss. 53–58 by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(2)(4), [Sch. 7 Pt. I](#) (by s. 10(4) it is provided that s. 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)

**F14** [S. 53\(1\)-\(7\)](#) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 49\(2\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(a)

**F15** Words in [s. 53\(8\)](#) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 49\(3\)\(a\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(a)

**F16** Words in [s. 53\(8\)](#) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 49\(3\)\(b\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(a)

**F17** [S. 53\(9\)\(a\)](#): sum substituted for words (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), [Sch. 2 para. 1\(4\)](#) (with reg. 5(1))

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- F18** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(1)(a)(6)  
**F19** S. 53(10)-(12) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 49(4) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

**Modifications etc. (not altering text)**

- C1** S. 53 modified by S.I. 1986/260, regs. 5(f)(i), 18  
**C2** S. 53 modified (10.1.2012) by The Postal Packets (Revenue and Customs) Regulations 2011 (S.I. 2011/3036), regs. 1, 14 (with reg. 25)  
**C3** S. 53 amended by S.I. 1990/2167, art. 4, Sch. para. 9

**F20** **54 Acceptance of incomplete entry.**

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**Textual Amendments**

- F20** S. 54 omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 50 (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

**F21** **55 Correction and cancellation of entry.**

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**Textual Amendments**

- F21** S. 55 omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 51 (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

**F22** **56 Failure to export.**

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**Textual Amendments**

- F22** S. 56 omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 52 (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

**F23** **57 Delivery of entry by owner of exporting ship etc.**

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**Textual Amendments**

**F23** S. 57 omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 53** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

**F24 58 Simplified clearance procedure.**

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**Textual Amendments**

**F24** S. 58 omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 54** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

**F25 58A Local export control.**

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**Textual Amendments**

**F25** S. 58A omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 55** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

**F26 58B Provisions supplementary to ss. 58 and 58A.**

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**Textual Amendments**

**F26** S. 58B omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 56** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

**F27 58C Pipe-lines and export of ships and aircraft.**

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**Textual Amendments**

**F27** S. 58C omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 57** (with savings

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and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

**F28 58D Operative date for Community purposes.**

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**Textual Amendments**

**F28** S. 58D omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 58 (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

**F29 58E Authentication of Community customs documents.**

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**Textual Amendments**

**F29** S. 58E omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 59 (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

PROSPECTIVE

**59 Restrictions on putting export goods alongside for loading.**

- (1) This section applies to all goods which are required [<sup>F30</sup>to be exported in accordance with the applicable export provisions].
- (2) The Commissioners may make regulations—
  - (a) prohibiting, as from such date as is specified in the regulations, the putting of any goods to which this section applies alongside any [<sup>F31</sup>vehicle other than a road vehicle] for loading for exportation, except under a written authority in that behalf obtained in accordance with, and in such form as is specified in, the regulations; and
  - (b) requiring any person putting goods alongside a [<sup>F32</sup>vehicle other than a road vehicle] under one or more such authorities to endorse the authority or each of the authorities with such particulars as are specified in the regulations, and to deliver the endorsed authority or authorities, together with a written statement of the number of authorities delivered, to the proper officer within such period as is so specified.
- (3) Regulations under subsection (2) above may make different provision for different circumstances.



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- (4) Without prejudice to section 3 above, subsection (2) above shall apply to the charging of goods into a pipe-line for exportation as it applies to the putting of goods alongside a ship or aircraft for loading for exportation.
- (5) The Commissioners may relax any requirement imposed under subsection (2) above as they think fit in relation to any goods.
- (6) Any person who contravenes or fails to comply with any regulation under subsection (2) above shall be liable on summary conviction to a penalty of [<sup>F33</sup>level 3 on the standard scale].
- (7) This section shall not come into force until such day as the Commissioners may appoint by order made by statutory instrument.

#### Textual Amendments

- F30** Words in s. 59(1) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 60\(2\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F31** Words in s. 59(2)(a) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 60\(3\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F32** Words in s. 59(2)(b) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 60\(3\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F33** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [ss. 289F, 289G](#) and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6

#### Modifications etc. (not altering text)

- C4** Power of appointment conferred by s. 59(7) not exercised

## 60 Additional restrictions as to certain export goods.

- (1) No person shall export any dutiable or restricted goods falling within paragraphs (a) to (d) of section 52 above, or enter any such goods for exportation, in any ship of less than 40 tons register.
- [<sup>F34</sup>(1A) For the purposes of subsection (1), the reference to entering goods for exportation is to the doing of anything required to be done under provision made by or under Part 1 of the [Taxation \(Cross-border Trade\) Act 2018](#) in connection with the export of the goods.]
- (2) Subsection (1) above shall not apply to hovercraft, but dutiable or restricted goods shall only be exported in a hovercraft 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.
- (3) Any goods shipped or entered contrary to subsection (1) or (2) above shall be liable to forfeiture.



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- (4) A person contravening or failing to comply with subsection (2) above, or with any condition or restriction imposed thereunder, shall be liable on summary conviction to a penalty of three times the value of the goods or [<sup>F35</sup>level 3 on the standard scale], whichever is the greater.

(5)<sup>F36</sup>

#### Textual Amendments

- F34** S. 60(1A) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 61** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F35** Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), **ss. 38, 46** and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **ss. 289F, 289G** and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6
- F36** S. 60(5)–(7) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139, **Sch. 19 Pt. II**

#### [<sup>F37</sup>60A Power to make regulations about stores

- (1) The Commissioners may by regulations make provision in relation to goods for use on a [<sup>F38</sup>ship, aircraft or railway vehicle] as stores.
- (2) The provision that may be made by regulations under subsection (1) includes—
- provision permitting, in specified circumstances, goods to be shipped or carried as stores without payment of duty or on drawback;
  - provision requiring authorisation to be obtained, in specified circumstances, for goods to be shipped or carried as stores as mentioned in paragraph (a) above;
  - provision about obtaining such authorisation;
  - provision enabling such authorisation to be withdrawn in specified circumstances;
  - provision for the supply, shipping or carriage of goods as stores as mentioned in paragraph (a) above to be subject to specified conditions or restrictions;
  - provision as to any procedure to be followed in supplying goods to be shipped or carried as stores as mentioned in paragraph (a) above.
- (3) Regulations made by virtue of subsection (2)(a) may include—
- provision requiring duty to be paid on goods shipped or carried as stores without payment of duty or on drawback where those goods are—
    - consumed on a journey of a specified description; or
    - consumed in specified circumstances in port;
  - provision as to the persons by whom such duty is payable;
  - provision about the way in which, and the time at which, such duty is to be paid; and
  - provision for goods, in specified circumstances, to be treated as having been consumed on a journey or in port.
- (4) The provision that may be made by regulations under this section includes—
- different provision for different cases; and

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- (b) incidental, supplemental, consequential or transitional provision or savings.
- (5) In this section “specified” means—
  - (a) specified in regulations made under this section; or
  - (b) specified by the Commissioners under such regulations.]

**Textual Amendments**

**F37** S. 60A inserted (17.7.2014 for specified purposes) by [Finance Act 2014 \(c. 26\)](#), [Sch. 21 paras. 3, 10](#)

**F38** Words in [s. 60A\(1\)](#) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [s. 57\(1\)\(a\)](#), [Sch. 7 para. 62](#) (with savings and transitional provisions in [S.I. 2020/1449](#), [reg. 3](#) and [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 4\(a\)](#)

**[<sup>F39</sup>60B Failure to comply with regulations under section 60A**

- (1) This section applies if a person fails to comply with—
  - (a) any provision made by or under regulations under section 60A; or
  - (b) any condition or restriction imposed under such regulations.
- (2) The person's failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) (but see subsection (4)).
- (3) Any goods in respect of which the person fails to comply with the provision, condition or restriction are liable to forfeiture.
- (4) Subsection (2) does not apply if, as a result of the failure, the person is liable to pay a penalty under Schedule 55 to the Finance Act 2009 (penalty for failure to make returns etc) or Schedule 56 to that Act (penalty for failure to make payments on time).]

**Textual Amendments**

**F39** S. 60B inserted (1.4.2015) by [Finance Act 2014 \(c. 26\)](#), [Sch. 21 paras. 6, 10](#); [S.I. 2015/812](#), [art. 2](#)

**61 [<sup>F40</sup>Supplementary provision relating to stores.]**

- <sup>F41</sup>(1) .....
- <sup>F41</sup>(2) .....
- <sup>F41</sup>(3) .....
- <sup>F41</sup>(4) .....

- (5) If any goods shipped or carried as stores [<sup>F42</sup>without payment of duty] are without the authority of the proper officer landed or unloaded at any place in the United Kingdom—
  - (a) the goods shall be liable to forfeiture; and
  - (b) [<sup>F43</sup>the vehicle operator and the owner of the ship, aircraft or railway vehicle] shall each be liable on summary conviction to a penalty of three times the value of the goods or [<sup>F44</sup>level 3 on the standard scale], whichever is the greater.

*Status: Point in time view as at 31/12/2020. This version of this part contains provisions that are prospective.*  
*Changes to legislation: Customs and Excise Management Act 1979, Part V is up to date with all changes known to be in force on or before 30 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

[<sup>F45</sup>(5A) But subsection (5) above does not apply where the goods are entered for warehousing in accordance with section 39.]

(6) The proper officer may lock up, mark, seal or otherwise secure any goods entered, shipped or carried as stores <sup>F46</sup>... as mentioned in subsection (5) above or any place or container in which such goods are kept or held.

(7) If any [<sup>F47</sup>ship, aircraft or railway vehicle] which has departed from [<sup>F48</sup>the United Kingdom] carrying stores fails to reach the destination for which it was [<sup>F49</sup>cleared for departure] and returns to any place within the United Kingdom, then—

(a) if the failure was not due to stress of weather, mechanical defect or any other unavoidable cause and any deficiency is discovered in the said goods; or

(b) if the failure was due to any such cause as is mentioned in paragraph (a) above and any deficiency is discovered in the said goods which, in the opinion of the Commissioners, exceeds the quantity which might fairly have been consumed having regard to the length of time between the [<sup>F50</sup>vehicle's] departure and return as aforesaid,

[<sup>F51</sup>the vehicle operator] shall be liable on summary conviction to a penalty of [<sup>F52</sup>level 2 on the standard scale], and shall also pay on the deficiency or, as the case may be, on the excess deficiency any duty chargeable on the importation of such goods.

[<sup>F53</sup>(7A) No amount of excise duty shall be payable under subsection (7) above unless the Commissioners have assessed that amount as being excise duty due from [<sup>F54</sup>the vehicle operator] and notified him or his representative accordingly.]

(8) Any duty [<sup>F55</sup>, other than excise duty,]payable under subsection (7) above shall be recoverable summarily as a civil debt.

[<sup>F56</sup>(8A) An amount of excise duty assessed as being due under subsection (7A) above shall, unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced and subject to any appeal under section 16 of the <sup>M1</sup>Finance Act 1994, be recoverable summarily as a civil debt.]

[<sup>F57</sup>(9) References in this section to a country or destination outside the United Kingdom do not include references to, or a destination in, the Isle of Man; and subsection (5) above applies whether the goods were shipped in the United Kingdom or the Isle of Man.]

#### Textual Amendments

- F40** S. 61 heading substituted (1.4.2015) by [Finance Act 2014 \(c. 26\)](#), [Sch. 21 paras. 4\(6\)](#), 10; S.I. 2015/812, art. 2
- F41** S. 61(1)-(4) omitted (1.4.2015) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 21 paras. 4\(2\)](#), 10; S.I. 2015/812, art. 2
- F42** Words in s. 61(5) substituted (1.4.2015) by [Finance Act 2014 \(c. 26\)](#), [Sch. 21 paras. 4\(3\)](#), 10; S.I. 2015/812, art. 2
- F43** Words in s. 61(5)(b) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 63\(2\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 4(a)
- F44** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48\)](#), SIF 39:1, [ss. 38](#), 46 and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21\)](#), SIF 39:1, [ss. 289F](#), 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6

*Status: Point in time view as at 31/12/2020. This version of this part contains provisions that are prospective.*  
**Changes to legislation:** Customs and Excise Management Act 1979, Part V is up to date with all changes known to be in force on or before 30 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- F45** S. 61(5A) inserted (1.4.2015) by Finance Act 2014 (c. 26), **Sch. 21 paras. 4(4)**, 10; S.I. 2015/812, art. 2
- F46** Words in s. 61(6) omitted (1.4.2015) by virtue of Finance Act 2014 (c. 26), **Sch. 21 paras. 4(5)**, 10; S.I. 2015/812, art. 2
- F47** Words in s. 61(7) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 63(3)(a)(i)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F48** Words in s. 61(7) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 63(3)(a)(ii)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F49** Words in s. 61(7) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 63(3)(a)(iii)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F50** Word in s. 61(7)(b) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 63(3)(b)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F51** Words in s. 61(7) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 63(3)(c)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F52** Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), s. 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), s. 289G and (N.I.) by S.I. 1984/703, (N.I. 3) art. 5
- F53** S. 61(7A) inserted (1.6.1997) by 1997 c. 16, s. 50(2), **Sch. 6 para. 2(1)**; S.I. 1997/1305, art. 2
- F54** Words in s. 61(7A) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 63(4)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F55** Words in s. 61(8) inserted (1.6.1997) by 1997 c. 16, s. 50(2), **Sch. 6 para. 2(2)**; S.I. 1997/1305, art. 2
- F56** S. 61(8A) inserted (1.6.1997) by 1997 c. 16, s. 50(2), **Sch. 6 para. 2(3)**; S.I. 1997/1305, art. 2
- F57** S. 61(9) (which was inserted by Isle of Man Act 1979 (c. 58), **Sch. 1 para. 11**) substituted by virtue of Finance Act 1981 (c. 35, SIF 40:1), s. 10(2)(4), **Sch. 7 Pt. II para. 4(1)(4)** (by s. 10(4) it is provided that s. 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)

#### Modifications etc. (not altering text)

- C5** S. 61 restricted (1.6.1997) by 1994 c. 9, s. 12A(4), 12B (as inserted by 1997 c. 16, s. 50(2), **Sch. 6 para. 1(1)**); S.I. 1997/1305, art. 2

#### Marginal Citations

- M1** 1994 c. 9.

## 62 Information, documentation, etc. as to export goods.

- (1) The Commissioners may give directions under this subsection imposing on persons specified in the directions requirements as to the giving of information with respect to, or the furnishing of documents in connection with, goods exported, or intended to be

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exported, in any such vehicle or container as is specified in the directions, or by such other means, or in accordance with any such commercial procedure, as is so specified.

(2) <sup>F58</sup> ...

This subsection shall not come into force until such day as the Commissioners may appoint by order made by statutory instrument.

(3) The Commissioners may relax any requirement imposed under subsection (1) <sup>F59</sup>... above as they think fit in relation to any goods.

(4) Any person who contravenes or fails to comply with any direction given under subsection (1) <sup>F60</sup>... above shall be liable on summary conviction to a penalty of [<sup>F61</sup>level 3 on the standard scale].

#### Textual Amendments

**F58** S. 62(2) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 64\(2\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and [2020 c. 26](#), Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)

**F59** Words in s. 62(3) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 64\(3\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and [2020 c. 26](#), Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)

**F60** Words in s. 62(4) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 64\(4\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and [2020 c. 26](#), Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)

**F61** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), ss. 38, 46 and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), ss. 289F, 289G and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6

#### Modifications etc. (not altering text)

**C6** Power of appointment conferred by s. 62(2) not exercised

### *Outward entry and clearance of ships, etc.*

## 63 Entry outwards of exporting ships.

- (1) Where a ship is to load any goods at a port for exportation <sup>F62</sup>... or as stores for use on a voyage to an eventual destination outside [<sup>F63</sup>the United Kingdom], the master of the ship shall, before any goods are taken on board that ship at that port, other than goods for exportation loaded in accordance with a stiffening order issued by the proper officer, deliver to the proper officer—
- an entry outwards of the ship in such form and manner and containing such particulars as the Commissioners may direct; and
  - a certificate from the proper officer of the clearance inwards or coastwise of the ship of her last voyage with cargo; and
  - if the ship has already loaded goods at some other port for exportation or as stores for use as aforesaid or has been cleared in ballast from some other port, the clearance outwards of the ship from that other port.

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- (2) If, on the arrival at any port of a ship carrying goods coastwise from one place in the United Kingdom to another such place, it is desired that the ship shall proceed with those goods or any of them to a place outside <sup>F64</sup>the United Kingdom], entry outwards shall be made of that ship (whether or not any other goods are to be loaded at that port) and of any of those goods which are dutiable or restricted goods as if the goods were to be loaded for exportation at that port, but any such entry may, subject to such conditions as the Commissioners see fit to impose, be made without the goods being first discharged.
- (3) A ship may, subject to subsection (4) below, be entered outwards from a port under this section notwithstanding that before departing for any place outside the United Kingdom the ship is to go to another port.
- (4) A ship carrying cargo brought in that ship from some place outside the United Kingdom and intended to be discharged in the United Kingdom may only be entered outwards by virtue of subsection (3) above subject to such conditions as the Commissioners see fit to impose.
- (5) If, when a ship is required by this section to be entered outwards from any port, any goods are taken on board that ship at that port, except in accordance with such a stiffening order as is mentioned in subsection (1) above, before the ship is so entered, the goods shall be liable to forfeiture and the master of the ship shall be liable on summary conviction to a penalty of <sup>F65</sup>level 3 on the standard scale].
- (6) Where goods are taken on board a ship as mentioned in subsection (5) above or made waterborne for that purpose with fraudulent intent, any person concerned therein with knowledge of that intent may be detained and shall be liable—
- (a) on summary conviction, to a penalty of <sup>F66</sup>the prescribed sum][<sup>F66</sup>£20,000] or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or
  - (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding <sup>F67</sup>7 years], or to both.
- <sup>F68</sup>(7) References in this section to a destination or place outside the United Kingdom <sup>F69</sup>... do not include references to a destination or place in the Isle of Man and in subsections (2) and (4) above references to a place in the United Kingdom and to discharge in the United Kingdom include references to a place in the Isle of Man and to discharge in the Island.]

#### Textual Amendments

- F62** Words in s. 63(1) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 65\(2\)\(a\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F63** Words in s. 63(1) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 65\(2\)\(b\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F64** Words in s. 63(2) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 65\(3\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)



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- F65** Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 38, 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), ss. 289F, 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6
- F66** S. 63(6)(a): sum substituted for words (E.W.) (12.3.2015) by The Legal Aid, Sentencing and Punishment of Offenders Act 2012 (Fines on Summary Conviction) Regulations 2015 (S.I. 2015/664), reg. 1(1), Sch. 2 para. 1(8) (with reg. 5(1))
- F67** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(1)(a)(6)
- F68** S. 63(7) inserted by Isle of Man Act 1979 (c. 58), Sch. 1 para. 12
- F69** Words in s. 63(7) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 65(4) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

#### 64 Clearance outwards of [<sup>F70</sup>vehicles].

- (1) [<sup>F71</sup>No vehicle other than a road vehicle is to depart from the United Kingdom until clearance for departure has been obtained from the proper officer.]

[<sup>F72</sup>(1A) The Commissioners may by regulations make provision disapplying the requirement to obtain clearance in specified circumstances.]

- (2) The Commissioners may give directions—
- as to the procedure for obtaining clearance under this section;
  - as to the documents to be produced and the information to be furnished by any person applying for such clearance.
- (3) Where clearance is sought under this section for any ship which is in ballast or has on board no goods other than stores, the baggage of passengers carried in that ship, chalk, slate, or empty returned containers upon which no freight or profit is earned, the proper officer in granting clearance thereof shall, on the application of the master, clear the ship as in ballast.
- (4) Any officer may board any ship which is cleared outwards from a port at any time while the ship is [<sup>F73</sup>in United Kingdom waters] and require the production of the ship's clearance, and if the master refuses to produce it or to answer such questions as the officer may put to him concerning the ship, cargo and intended voyage, he shall be liable on summary conviction to a penalty of [<sup>F74</sup>level 1 on the standard scale].
- (5) Every ship departing from a port shall, if so required for the purpose of disembarking an officer or of further examination, bring to at the boarding station, and if any ship fails to comply with any such requirement the master shall be liable on summary conviction to a penalty of [<sup>F74</sup>level 2 on the standard scale].
- (6) If any [<sup>F75</sup>vehicle] required to be cleared under this section [<sup>F76</sup>departs from the United Kingdom] without a valid clearance, the [<sup>F77</sup>vehicle operator] shall be liable on summary conviction to a penalty of [<sup>F78</sup>level 3 on the standard scale].
- (7) If, [<sup>F79</sup>where any vehicle is required under this section to obtain clearance to depart the United Kingdom, any goods are loaded, or are waterborne for loading, into that vehicle] before application for clearance has been made, the goods shall be liable to forfeiture and, where the loading or making waterborne is done with fraudulent intent, any person concerned therein with knowledge of that intent shall be guilty of an offence under this subsection and may be detained.



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- (8) A person guilty of an offence under subsection (7) above shall be liable—
- (a) on summary conviction, to a penalty of [<sup>F80</sup>the prescribed sum][<sup>F80</sup>£20,000] or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or
  - (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 2 years, or to both.

### Textual Amendments

- F70** Word in s. 64 heading substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 66\(6\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F71** S. 64(1) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 66\(2\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F72** S. 64(1A) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 66\(3\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F73** Words substituted by [Territorial Sea Act 1987 \(c. 49, SIF 29:1\)](#), s. 3, [Sch. 1 para. 4\(3\)\(a\)](#)
- F74** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), s. 46 and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), s. 289G and (N.I.) by S.I. 1984/703, (N.I. 3) art. 5
- F75** Word in s. 64(6) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 66\(4\)\(a\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F76** Words in s. 64(6) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 66\(4\)\(b\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F77** Words in s. 64(6) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 66\(4\)\(c\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F78** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), ss. 38, 46 and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), ss. 289F, 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6
- F79** Words in s. 64(7) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 66\(5\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F80** S. 64(8)(a): sum substituted for words (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), [Sch. 2 para. 1\(9\)](#) (with reg. 5(1))

### Modifications etc. (not altering text)

- C7** S. 64(1) amended by S.I. 1990/2167, art. 4, [Sch. para. 13](#)

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*Changes to legislation:* Customs and Excise Management Act 1979, Part V is up to date with all changes known to be in force on or before 30 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- C8** S. 64(1) restricted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **9(1)** (with reg. 9(2)); S.I. 2020/1643, reg. 2, Sch.
- C9** S. 64(6)(7) amended by S.I. 1990/2167, art. 4, **Sch. para. 13**

## 65 Power to refuse or cancel clearance of [<sup>F81</sup>vehicle].

- (1) For the purpose of the detention thereof in pursuance of any power or duty conferred or imposed by or under any enactment, or for the purpose of securing compliance with any provision of the Customs and Excise Acts 1979 [<sup>F82</sup>or Part 1 of the Taxation (Cross-border Trade) Act 2018] or of any other enactment or of any instrument made thereunder, being a provision relating to the importation or exportation of goods—
- (a) the proper officer may at any time refuse clearance of any [<sup>F83</sup>vehicle required to obtain clearance to depart the United Kingdom,]; and
- (b) [<sup>F84</sup>where clearance has been given in respect of a vehicle, any officer may at any time cancel the clearance before the vehicle has departed from the United Kingdom.]
- (2) [<sup>F85</sup>Any cancellation may be made orally, electronically or otherwise in writing, and if made in writing (but not electronically) may be served on the vehicle operator—]
- (a) by delivering it to him personally; or
- (b) by leaving it at his last known place of abode; or
- (c) by leaving it on board the [<sup>F86</sup>vehicle] with the person appearing to be in charge or command thereof.
- (3) [<sup>F87</sup>Where a clearance is cancelled, it forthwith becomes void.]

### Textual Amendments

- F81** Word in s. 65 heading substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 67(5)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F82** Words in s. 65(1) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 67(2)(a)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F83** Words in s. 65(1)(a) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 67(2)(b)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F84** S. 65(1)(b) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 67(2)(c)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F85** Words in s. 65(2) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 67(3)(a)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F86** Word in s. 65(2)(c) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 67(3)(b)** (with

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savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

- F87** S. 65(3) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 67(4)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

**Modifications etc. (not altering text)**

- C10** S. 65 extended (1.1.1996) by 1995 c. 22, s. 3(3), 9(4)  
**C11** S. 65(1)(2) amended by S.I. 1990/2167, art. 4, **Sch. para. 14**

*General regulation of exportation, etc.*

**66 Power to make regulations as to exportation, etc.**

- (1) The Commissioners may make regulations—
- (a) regulating with respect to <sup>F88</sup>vehicles the loading (including making waterborne for loading)] of goods for exportation or as stores and the embarking of passengers for a destination outside the United Kingdom <sup>F89</sup>and the Isle of Man];
  - (b) prescribing the procedure to be followed and the documents to be produced and information to be furnished by any person conveying goods out of <sup>F90</sup>the United Kingdom] by land;
  - (c) requiring delivery of a manifest containing such particulars as the Commissioners may direct of all cargo carried in an exporting ship and, if the Commissioners so direct, such other documents relating to the cargo as are specified in the direction;
  - (d) requiring delivery of a certificate of the fuel shipped in any ship departing from a port for a place outside the United Kingdom <sup>F89</sup>and the Isle of Man].
- (2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable on summary conviction to <sup>F91</sup>a penalty of <sup>F92</sup>level 4 on the standard scale], or in the case of a contravention of or a failure to comply with a regulation made under subsection (1)(b) above a penalty of <sup>F92</sup><sup>F93</sup>level 5 on the standard scale]]<sup>F93</sup>£20,000], and any goods in respect of which the offence was committed shall be liable to forfeiture.

**Textual Amendments**

- F88** Words in s. 66(1)(a) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 68(a)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F89** Words inserted by Isle of Man Act 1979 (c. 58), **Sch. 1 para. 14**
- F90** Words in s. 66(1)(b) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 68(b)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F91** Words substituted for “a penalty of £100” by Finance Act 1981 (c. 35, SIF 40:1), s. 10(2)(4), **Sch. 7 Pt. II para. 5** (by section 10(4) it is provided that section 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)

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- F92** Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), s. 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), s. 289G and (N.I.) by S.I. 1984/703, (N.I. 3) art. 5
- F93** S. 66(2): sum substituted for words (E.W.) (12.3.2015) by The Legal Aid, Sentencing and Punishment of Offenders Act 2012 (Fines on Summary Conviction) Regulations 2015 (S.I. 2015/664), reg. 1(1), Sch. 2 para. 1(10) (with reg. 5(1))

**Modifications etc. (not altering text)**

- C12** S. 66(1) amended by S.I. 1990/2167, art. 4, Sch. para. 15

*Offences in relation to exportation*

**67 Offences in relation to exportation of goods.**

- (1) If any goods which have been loaded or retained on board any [<sup>F94</sup>vehicle] for exportation are not exported to and discharged at a place outside the United Kingdom but are unloaded in the United Kingdom, then, unless—
- the unloading was authorised by the proper officer; and
  - except where that officer otherwise permits, any duty chargeable and unpaid on the goods is paid and any drawback or allowance paid in respect thereof is repaid,
- [<sup>F95</sup>the vehicle operator] and any person concerned in the unshipping, relanding, landing, unloading or carrying of the goods from the [<sup>F96</sup>vehicle] without such authority, payment or repayment shall each be guilty of an offence under this section.
- (2) The Commissioners may impose such conditions as they see fit with respect to any goods loaded or retained as mentioned in subsection (1) above which are permitted to be unloaded in the United Kingdom.
- (3) If any person contravenes or fails to comply with, or is concerned in any contravention of or failure to comply with, any condition imposed under subsection (2) above he shall be guilty of an offence under this section.
- (4) Where any goods loaded or retained as mentioned in subsection (1) above <sup>F97</sup>... are—
- [<sup>F98</sup>goods in an excise warehouse or goods which have been declared for a storage procedure;]
  - transit goods;
  - other goods chargeable with a duty which has not been paid [<sup>F99</sup>or goods which have been declared for an authorised use procedure or temporary admission procedure]; or
  - drawback goods,
- then if any container in which the goods are held is without the authority of the proper officer opened, or any mark, letter or device on any such container or on any lot of the goods is without that authority cancelled, obliterated or altered, every person concerned in the opening, cancellation, obliteration or alteration shall be guilty of an offence under this section.
- (5) Any goods in respect of which an offence under this section is committed shall be liable to forfeiture and any person guilty of an offence under this section shall be liable on summary conviction to a penalty of three times the value of the goods or [<sup>F100</sup>level 3 on the standard scale], whichever is the greater.

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### Textual Amendments

- F94** Word in s. 67(1) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 69\(2\)\(a\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F95** Words in s. 67(1) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 69\(2\)\(b\)\(i\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F96** Word in s. 67(1) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 69\(2\)\(b\)\(ii\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F97** Words in s. 67(4) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 69\(3\)\(a\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F98** S. 67(4)(a) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 69\(3\)\(b\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F99** Words in s. 67(4) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 69\(3\)\(c\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F100** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [ss. 289F, 289G](#) and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6

### Modifications etc. (not altering text)

- C13** S. 67(1) amended by [S.I. 1990/2167](#), art. 4, [Sch. para. 16](#)
- C14** S. 67(1)(b) modified by [S.I. 1983/947](#), [regs. 12, 13](#) (which S.I. is revoked 1.1.1993 by [S.I. 1992/3152](#), [reg. 1\(2\)](#))
- C15** S. 67(1)(b) amended by [S.I. 1985/1032](#), [reg. 11\(a\)](#) (which S.I. is revoked 1.1.1993 by [S.I. 1992/3152](#), [reg. 1\(2\)](#))  
S. 67(1)(b) amended (1.1.1993) by [S.I. 1992/3152](#), [reg. 11\(a\)](#).

## 68 Offences in relation to exportation of prohibited or restricted goods.

- (1) If any goods are—
- (a) exported or shipped as stores; or
  - (b) brought to any place in the United Kingdom for the purpose of being exported or shipped as stores,

and the exportation or shipment is or would be contrary to any prohibition or restriction for the time being in force with respect to those goods under or by virtue of any enactment, the goods shall be liable to forfeiture and the exporter or intending exporter of the goods and any agent of his concerned in the exportation or shipment or intended exportation or shipment shall each be liable on summary conviction to a penalty of three times the value of the goods or [<sup>F101</sup>level 3 on the standard scale], whichever is the greater.

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- (2) Any person knowingly concerned in the exportation or shipment as stores, or in the attempted exportation or shipment as stores, of any goods with intent to evade any such prohibition or restriction as is mentioned in subsection (1) above shall be guilty of an offence under this subsection and may be detained.
- (3) Subject to subsection (4) [F102, (4A) [F103, (4AA) ] or (4B)] below, a person guilty of an offence under subsection (2) above shall be liable—
  - (a) on summary conviction, to a penalty of [F104the prescribed sum][F104£20,000] or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or
  - (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding [F1057 years], or to both.
- (4) In the case of an offence under subsection (2) above in connection with a prohibition or restriction on exportation having effect by virtue of section 3 of the M2Misuse of Drugs Act 1971, subsection (3) above shall have effect subject to the modifications specified in Schedule 1 to this Act.

[F106(4A) In the case of—

- (a) an offence under subsection (2) F107... above committed in Great Britain in connection with a prohibition or restriction on the exportation of any weapon or ammunition that is of a kind mentioned in section 5(1)(a), (ab), (aba), (ac), (ad), (ae), (af) or (c) or (1A)(a) of the Firearms Act 1968, [F108or]
- (b) any such offence committed in Northern Ireland in connection with a prohibition or restriction on the exportation of any weapon or ammunition that is of a kind mentioned in [F109Article 6(1)(a), (ab), (ac), (ad), (ae) or (c) or (1A)(a)][F109Article 45(1)(a), [F110, (aa) ] (b), (c), (d), (e) or (g) or (2)(a)] of the Firearms (Northern Ireland) Order [F1111981][F1112004], F112...

F112(c) .....

subsection (3)(b) above shall have effect [F113as if for the words “imprisonment for a term not exceeding 7 years” there were substituted the words “ imprisonment for life ”].]

[F114(4AA) In the case of an offence under subsection (2) above committed in connection with the prohibition contained in section 21 of the Forgery and Counterfeiting Act 1981, subsection (3)(b) above shall have effect as if for the words “7 years” there were substituted the words “ 10 years ”.]

[F115(4B) In the case of an offence under subsection (2) above in connection with a prohibition or restriction relating to the exportation or shipment as stores of nuclear material, subsection (3)(b) above shall have effect as if for the words “7 years” there were substituted the words “ 14 years ”.]

- (5) If by virtue of any such restriction as is mentioned in subsection (1) above any goods may be exported only when consigned to a particular place or person and any goods so consigned are delivered to some other place or person, [F116the vehicle in which they were exported] shall be liable to forfeiture unless it is proved to the satisfaction of the Commissioners that [F117both the owner of the vehicle and the vehicle operator]—
  - (a) took all reasonable steps to secure that the goods were delivered to the particular place to which or person to whom they were consigned; and
  - (b) did not connive at or, except under duress, consent to the delivery of the goods to that other place or person.



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- (6) In any case where a person would, apart from this subsection, be guilty of—
- (a) an offence under subsection (1) or (2) above; and
  - (b) a corresponding offence under the enactment or instrument imposing the prohibition or restriction in question, being an offence for which a fine or other penalty is expressly provided by that enactment or other instrument,
- he shall not be guilty of the offence mentioned in paragraph (a) of this subsection.

### Textual Amendments

- F101** Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), **ss. 38, 46** and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **ss. 289F, 289G** and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6
- F102** Words in s. 68(3) substituted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 8(4)(a)**; S.I. 2009/3074, art. 2(q)
- F103** Word in s. 68(3) inserted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(7)(a)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F104** S. 68(3)(a): sum substituted for words (E.W.) (12.3.2015) by The Legal Aid, Sentencing and Punishment of Offenders Act 2012 (Fines on Summary Conviction) Regulations 2015 (S.I. 2015/664), reg. 1(1), **Sch. 2 para. 1(11)** (with reg. 5(1))
- F105** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), **s. 12(1)(a)(6)**
- F106** S. 68(4A) substituted (22.1.2004) by Criminal Justice Act 2003 (c. 44), **ss. 293(3)**, 336(3), (4) (with s. 293(5)); S.I. 2004/81, art. 3(1)(2)(b)
- F107** Words in s. 68(4A)(a) omitted (14.7.2014) by virtue of Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(6)(a)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F108** Word in s. 68(4A)(a) inserted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(7)(b)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F109** Words in s. 68(4A)(b) substituted (N.I.) (1.2.2005) by The Firearms (Northern Ireland) Order 2004 (S.I. 2004/702), art. 1(3), **Sch. 7 para. 4** (with art. 81); S.R. 2005/4, **art. 3** (with arts. 4-7)
- F110** Word in s. 68(4A)(b) inserted (N.I.) (20.9.2005) by The Firearms (Amendment) (Northern Ireland) Order 2005 (S.I. 2005/1966), arts. 1(2), **3(4)(b)**
- F111** Word in s. 68(4A)(b) substituted (N.I.) (1.2.2005) by The Firearms (Northern Ireland) Order 2004 (S.I. 2004/702), art. 1(3), **Sch. 7 para. 4** (with art. 81); S.R. 2005/4, **art. 3** (with arts. 4-7)
- F112** S. 68(4A)(c) and word omitted (14.7.2014) by virtue of Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(7)(c)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F113** Words in s. 68(4A) substituted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(6)(b)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F114** S. 68(4AA) inserted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(7)(d)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F115** S. 68(4B) inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 8(4)(b)**; S.I. 2009/3074, art. 2(q)
- F116** Words in s. 68(5) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 70(a)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F117** Words in s. 68(5) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 70(b)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)



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#### **Modifications etc. (not altering text)**

- C16** S. 68 amended (1.7.1991) by Criminal Justice (International Co-operation) Act 1990 (c. 5, SIF 39:1), s. **13(2)**; S.I. 1991/1072, art. **2**Sch. Pt. II
- C17** S. 68 modified (7.3.2008) by The Controlled Drugs (Drug Precursors)(Community External Trade) Regulations 2008 (S.I. 2008/296), regs. 1(1), **6(3)**
- C18** S. 68: power to extend conferred (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 9(1)**; S.I. 2009/3074, art. 2(q)
- C19** S. 68(1)(3)(a)(b) modified by S.I. 1991/1285, **reg. 6(a)-(c)**
- C20** S. 68(1) modified (7.3.2008) by The Controlled Drugs (Drug Precursors)(Community External Trade) Regulations 2008 (S.I. 2008/296), regs. 1(1), **6(4)(a)**
- C21** S. 68(2) excluded (1.3.1995) by S.I. 1995/271, **reg. 11(1)**  
S. 68(2) excluded (15.11.1996) by S.I. 1996/2721, **reg. 11(1)**  
S. 68(2) excluded (28.9.2000) by S.I. 2000/2620, **reg. 11(1)**
- C22** S. 68(3)(a) modified (7.3.2008) by The Controlled Drugs (Drug Precursors)(Community External Trade) Regulations 2008 (S.I. 2008/296), regs. 1(1), **6(4)(b)**
- C23** S. 68(3)(b) modified (1.5.2004) by Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) Order 2003 (S.I. 2003/2764), arts. 1, **21(6)**
- C24** S. 68(3)(b) modified (1.10.2006) by The Export of Radioactive Sources (Control) Order 2006 (S.I. 2006/1846), arts. 1, **12(4)**
- C25** S. 68(3)(b) modified (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **6(6)**
- C26** S. 68(3)(b) modified (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **5(6)**
- C27** S. 68(3)(b) modified (7.3.2008) by The Controlled Drugs (Drug Precursors)(Community External Trade) Regulations 2008 (S.I. 2008/296), regs. 1(1), **6(4)(c)**
- C28** S. 68(3)(b) modified (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **10(6)**
- C29** S. 68(3)(b) modified (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **42**
- C30** S. 68(3)(b) modified (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **6(4)**
- C31** S. 68(3)(b) modified (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **13(4)** (with art. 4)
- C32** S. 68(3)(b) modified (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **6(4)**
- C33** S. 68(3)(b) modified (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **14(4)**
- C34** S. 68(3)(b) modified (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **18(4)**
- C35** S. 68(3)(b) modified (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **8(4)**
- C36** S. 68(3)(b) modified (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **17(4)**
- C37** S. 68(3)(b) modified (7.1.2014) by The Export Control (North Korea and Ivory Coast Sanctions and Syria Amendment) Order 2013 (S.I. 2013/3182), arts. 1(1), **12(4)**
- C38** S. 68(3)(b) modified (26.9.2014) by The Export Control (Russia, Crimea and Sevastopol Sanctions) Order 2014 (S.I. 2014/2357), arts. 1(1), **11(4)**
- C39** S. 68(3)(b) modified (6.5.2016) by The Export Control (Iran Sanctions) Order 2016 (S.I. 2016/503), arts. 1(1), **15(4)**
- C40** S. 68(3)(b) modified (12.8.2016) by The Export Control (Libya Sanctions) Order 2016 (S.I. 2016/787), arts. 1, **9(4)**
- C41** S. 68(3)(b) modified (26.2.2018) by The Export Control (Venezuela Sanctions) Order 2018 (S.I. 2018/108), arts. 1(1), **8(6)**

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- C42** S. 68(3)(b) modified (14.3.2018) by The Export Control (North Korea Sanctions) Order 2018 (S.I. 2018/200), arts. 1, **23(4)**
- C43** S. 68(3)(b) modified (13.8.2018) by The Export Control (Burma Sanctions) Order 2018 (S.I. 2018/871), arts. 1, **9(1)(2)**
- C44** S. 68(3)(b) modified (14.8.2018) by The Export Control (Burma Sanctions) (No. 2) Order 2018 (S.I. 2018/894), arts. 1, **9(2)**
- C45** S. 68(3)(b) modified by S.I. 2011/146, art. 2C(1) (as inserted (1.7.2020) by The Export Control (Somalia) (Amendment) Order 2020 (S.I. 2020/572), arts. 1, **5)**
- C46** S. 68(3)(b) modified (31.12.2020) by The Republic of Belarus (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/600), regs. 1(2), **54(1)(2)**; S.I. 2019/627, reg. 12(2)2020 c. 1, Sch. 5 para. 1(1)
- C47** S. 68(3)(b) modified (31.12.2020) by The Zimbabwe (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/604), regs. 1(2), **55(1)(2)**; S.I. 2019/627, reg. 13(2)2020 c. 1, Sch. 5 para. 1(1)
- C48** S. 68(3)(b) modified (31.12.2020) by The Iraq (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/707), regs. 1(2), **56(3)(4)**; S.I. 2020/1514, reg. 14(2)
- C49** S. 68(3)(b) modified (31.12.2020) by The Venezuela (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/135), regs. 1(2), **57(1)(2)**; S.I. 2019/627, reg. 3(2)2020 c. 1, Sch. 5 para. 1(1)
- C50** S. 68(3)(b) modified (31.12.2020) by The South Sudan (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/438), regs. 1(2), **55(1)(2)**; S.I. 2019/627, reg. 6(2)2020 c. 1, Sch. 5 para. 1(1)
- C51** S. 68(3)(b) modified (31.12.2020) by The Iran (Sanctions) (Nuclear) (EU Exit) Regulations 2019 (S.I. 2019/461), regs. 1(2), **62(1)(2)**; S.I. 2019/627, reg. 8(2)2020 c. 1, Sch. 5 para. 1(1)
- C52** S. 68(3)(b) modified (31.12.2020) by The Democratic People's Republic of Korea (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/411), regs. 1(2), **116(3)(4)**; S.I. 2019/627, reg. 7(2)2020 c. 1, Sch. 5 para. 1(1)
- C53** S. 68(3)(b) modified (31.12.2020) by The Iran (Sanctions) (Human Rights) (EU Exit) Regulations 2019 (S.I. 2019/134), regs. 1(2), **57(1)(2)**; S.I. 2019/627, reg. 2(2)2020 c. 1, Sch. 5 para. 1(1)
- C54** S. 68(3)(b) modified (31.12.2020) by The Russia (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/855), regs. 1(2), **86(3)(4)**; 2020 c. 1, Sch. 5 para. 1(1)
- C55** S. 68(3)(b) modified (31.12.2020) by The Syria (United Nations Sanctions) (Cultural Property) (EU Exit) Regulations 2020 (S.I. 2020/1233), regs. 1(2), **25(4)**; S.I. 2020/1514, reg. 19
- C56** S. 68(3)(b) modified (31.12.2020) by The Syria (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/792), regs. 1(3), **85(3)(4)**; 2020 c. 1, Sch. 5 para. 1(1)
- C57** S. 68(3)(b) modified (31.12.2020) by The Sudan (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/753), regs. 1(2), **56(1)(2)**; S.I. 2020/1514, reg. 15(2)
- C58** S. 68(3)(b) modified (31.12.2020) by The ISIL (Da'esh) and Al-Qaida (United Nations Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/466), regs. 1(2), **45(1)(2)**; S.I. 2019/627, reg. 9(2)2020 c. 1, Sch. 5 para. 1(1)
- C59** S. 68(3)(b) modified (31.12.2020) by The Yemen (Sanctions) (EU Exit) (No. 2) Regulations 2020 (S.I. 2020/1278), regs. 1(2), **55(1)(2)**; S.I. 2020/1514, reg. 20(2)
- C60** S. 68(3)(b) modified (31.12.2020) by The Burma (Sanctions) (EU Exit) Regulations 2019 (revoked) 2019 (S.I. 2019/136), regs. 1(2), **57(1)(2)**; S.I. 2019/627, reg. 4(2)2020 c. 1, Sch. 5 para. 1(1)
- C61** S. 68(3)(b) modified (31.12.2020) by The Democratic Republic of the Congo (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/433), regs. 1(2), **55(1)(2)**; S.I. 2019/627, reg. 5(2)2020 c. 1, Sch. 5 para. 1(1)
- C62** S. 68(3)(b) modified (31.12.2020) by The Central African Republic (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/616), regs. 1(2), **55(1)(2)**; S.I. 2020/1514, reg. 10(2)
- C63** S. 68(3)(b) modified (31.12.2020) by The Counter-Terrorism (International Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/573), regs. 1(2), **48(1)(2)**; S.I. 2019/627, reg. 11(2)2020 c. 1, Sch. 5 para. 1(1)
- C64** S. 68(3)(b) modified (31.12.2020) by The Libya (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/1665), regs. 1(3), **72(4)**
- C65** S. 68(3)(b) modified (31.12.2020) by The Somalia (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/642), regs. 1(2), **69(3)(4)**; S.I. 2020/1514, reg. 12(2)

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**C66** S. 68(3)(b) modified (31.12.2020) by [The Afghanistan \(Sanctions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/948\)](#), regs. 1(2), **44(1)(2)**; [S.I. 2020/1514](#), reg. 16(2)

**C67** S. 68(3)(b) modified (31.12.2020) by [The Lebanon \(Sanctions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/612\)](#), regs. 1(2), **30(1)(2)**; [S.I. 2020/1514](#), reg. 9

#### Marginal Citations

**M2** 1971 c. 38.

### [<sup>F118</sup>68A Offences in relation to agricultural levies.

- (1) Without prejudice to section 11(1) of the Finance Act 1982, if any person is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any agricultural levy chargeable on the export of the goods, he shall be guilty of an offence and may be detained.

[ A person guilty of an offence under this section shall be liable—

- <sup>F119</sup>(2) (a) on summary conviction, to a penalty of [<sup>F120</sup>the prescribed sum][<sup>F120</sup>£20,000] or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or
- (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 7 years, or to both.]

- (3) Any goods in respect of which an offence under this section is committed shall be liable to forfeiture.

- (4) In this section “agricultural levy” has the same meaning as in section 6 of the European Communities Act 1972 and the provisions of this section apply notwithstanding that any such levy may be payable to [<sup>F121</sup>the Secretary of State, the Scottish Ministers, the National Assembly for Wales or (in relation to Northern Ireland) the Department of Agriculture and Rural Development, as the case may be].]

#### Textual Amendments

**F118** S. 68A added by [Finance Act 1982 \(c. 39, SIF 40:1\)](#), s. **11(2)**

**F119** S. 68A(2) substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. **12(2)(6)**

**F120** S. 68A(2)(a): sum substituted for words (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), **Sch. 2 para. 1(12)** (with reg. 5(1))

**F121** Words in s. 68A(4) substituted (15.11.2001) by [S.I. 2001/3686](#), **reg. 6(7)(a)**

### [<sup>F122</sup>68B Special provisions as to proof in Northern Ireland.

- (1) If goods of any class or description chargeable with agricultural levies on their exportation from the United Kingdom are found in the possession or control of any person within the prescribed area in Northern Ireland, any officer or any person having by law in Northern Ireland the powers of an officer may require that person to furnish proof either—

- (a) that the goods are not intended for such exportation; or
- (b) that the goods are intended for such exportation and any entry required to be made or security required to be given in connection with that exportation has been or will be made or given.

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- (2) If proof of any matter is required to be furnished in relation to any goods under subsection (1) above but is not so furnished, the goods shall be liable to forfeiture.
- (3) In subsection (1) above “agricultural levy” has the same meaning as in section 6 of the European Communities Act 1972.]

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**Textual Amendments**

**F122** S. 68B inserted by [Finance Act 1983 \(c. 28, SIF 40:1\), s. 8](#)

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**Modifications etc. (not altering text)**

**C68** S. 68B amended by [S.I. 1987/2114, reg. 2](#)

**Status:**

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**Changes to legislation:**

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