



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART V

CONTROL OF EXPORTATION

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 ^{F1}... or as stores for use on a voyage to an eventual destination outside [^{F2}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—
 - (a) an entry outwards of the ship in such form and manner and containing such particulars as the Commissioners may direct; and
 - (b) a certificate from the proper officer of the clearance inwards or coastwise of the ship of her last voyage with cargo; and
 - (c) 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.
- (2) If, on the arrival at any port of a ship carrying goods coastwise from one place in [^{F3}Great Britain] to another such place, it is desired that the ship shall proceed with those goods or any of them to a place outside [^{F4}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.

Changes to legislation: Customs and Excise Management Act 1979, Section 63 is up to date with all changes known to be in force on or before 23 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) View outstanding changes

- (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 [^{F5}Great Britain] and intended to be discharged in [^{F5}Great Britain] 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 [^{F6}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—
- on summary conviction, to a penalty of [^{F7}the prescribed sum][^{F7}£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
 - on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding [^{F8}7 years], or to both.
- [^{F9}(7) References in this section to a destination or place outside the United Kingdom [^{F10}or Great Britain]^{F11}... 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 [^{F12}Great Britain] and to discharge in [^{F12}Great Britain] include references to a place in the Isle of Man and to discharge in the Island.]

Textual Amendments

- F1** 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)
- F2** 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)
- F3** Words in s. 63(2) substituted (28.2.2022) by [The Customs \(Amendment\) \(EU Exit\) Regulations 2022](#) (S.I. 2022/109), regs. 1, [2\(2\)\(a\)](#)
- F4** 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)
- F5** Words in s. 63(4) substituted (28.2.2022) by [The Customs \(Amendment\) \(EU Exit\) Regulations 2022](#) (S.I. 2022/109), regs. 1, [2\(2\)\(b\)](#)
- F6** 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

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- F7** 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))
- F8** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), **s. 12(1)(a)(6)**
- F9** S. 63(7) inserted by [Isle of Man Act 1979 \(c. 58\)](#), **Sch. 1 para. 12**
- F10** Words in s. 63(7) inserted (28.2.2022) by [The Customs \(Amendment\) \(EU Exit\) Regulations 2022 \(S.I. 2022/109\)](#), regs. 1, **2(2)(c)(i)**
- F11** 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)
- F12** Words in s. 63(7) substituted (28.2.2022) by [The Customs \(Amendment\) \(EU Exit\) Regulations 2022 \(S.I. 2022/109\)](#), regs. 1, **2(2)(c)(ii)**

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Changes and effects yet to be applied to :

- s. 63(2) words substituted by [S.I. 2022/109 reg. 2\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 63(4) words substituted by [S.I. 2022/109 reg. 2\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 63(7) words inserted by [S.I. 2022/109 reg. 2\(2\)\(c\)\(i\)](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 63(7) words substituted by [S.I. 2022/109 reg. 2\(2\)\(c\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 95(1A)(1B) inserted by [2023 c. 30 s. 110\(2\)](#)
- s. 119(7) inserted by [S.I. 2022/109 reg. 2\(3\)\(f\)](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by [2023 c. 30 Sch. 13 para. 26\(3\)](#)