



Import, Export and Customs Powers (Defence) Act 1939

1939 CHAPTER 69

7 Provisions as to ultimate destination of goods

- (1) Where a person about to export goods from the United Kingdom, in the course of making entry thereof before shipment, makes a declaration as to the ultimate destination thereof, and the Commissioners of Customs and Excise have reason to suspect that the declaration is untrue in any material particular, the goods may be detained until the Commissioners are satisfied as to the truth of the declaration, and, if the Commissioners are not so satisfied, the goods shall be forfeited.
- (2) Any exporter or shipper of goods which have been exported from the United Kingdom shall, if so required by the Commissioners of Customs and Excise, satisfy the Commissioners that those goods have not reached any enemy or any enemy territory, and if he fails so to do, he shall incur a customs penalty of treble the value of the goods or one hundred pounds at the election of the Commissioners, unless he proves that he did not consent to or connive at the goods reaching an enemy or enemy territory, and that he took all reasonable steps to secure that the ultimate destination of the goods was not other than that specified in the documents shown or furnished to the officers of Customs and Excise in connection with the exportation of the goods.
- (3) In any proceedings under this section, an averment in the information that the Commissioners of Customs and Excise are not satisfied as to any matter shall be sufficient evidence that they have not been so satisfied, unless the contrary is proved.