



# Finance Act 1983

## 1983 CHAPTER 28

### PART I

#### CUSTOMS AND EXCISE

#### **8 Export from Northern Ireland of goods chargeable with agricultural levies**

At the end of Part V of the Customs and Excise Management Act 1979 (control of exportation), after section 68A, there shall be inserted the following section—

**“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.
- (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.”