

Ivory Act 2018

## **2018 CHAPTER 30**

## General

## 34 Application of Customs and Excise Management Act 1979

- (1) An item that is—
  - (a) imported or exported in breach of the prohibition, or
  - (b) declared for, or brought to a place in the United Kingdom for, exportation in breach of the prohibition,

is liable to forfeiture under the Customs and Excise Management Act 1979.

(2) Section 5 of that Act (time of importation, exportation, etc) applies for the purposes of this section as it applies for the purposes of that Act.