

Customs and Excise Management Act 1979
(sections 1, 68 and 77)

Section 1.

1.

Interpretation.

— (1) In this Act, unless the context otherwise requires—

“aerodrome ” means any area of land or water designed, equipped, set apart of commonly used for affording facilities for the landing and departure of aircraft;

^{F1} . . .

“approved wharf ” has the meaning given by [^{F2}[section 20A](#)] below;

“armed forces ” means the Royal Navy, the Royal Marines, the regular army and the regular air force, and any reserve or auxiliary force of any of those services which has been called out on permanent service, ^{F3} . . . or embodied;

“assigned matter ” means any matter in relation to which the Commissioners are for the time being required in pursuance of any enactment to perform any duties;

“boarding station ” means a boarding station for the time being appointed under section 19 below;

“boundary ” means the land boundary of Northern Ireland;

“British ship ” means a British ship within the meaning of the [^{F4}[Merchant Shipping Act 1995](#)]

“claimant ”, in relation to proceedings for the condemnation of any thing as being forfeited, means a person claiming that the thing is not liable to forfeiture;

“coasting ship ” has the meaning given by section 69 below;

“commander ”, in relation to an aircraft, includes any person having or taking the charge or command of the aircraft;

“the Commissioners ” means the Commissioners of Customs and Excise;

“Community transit goods ”—

(a)

in relation to imported goods, means—

(i) goods which have been imported under the internal or external Community transit procedure for transit through the United Kingdom with a view to exportation where the importation was and the transit and exportation are to be part of one Community transit operation; or

(ii) goods which have, at the port or airport at which they were imported, been placed under the internal or external Community transit procedure for transit through the United Kingdom with a view to exportation where the transit and exportation are to be part of one Community transit operation;

(b)

in relation to goods for exportation, means—

(i) goods which have been imported as mentioned in paragraph (a)(i) of this definition and are to be exported as part of the Community transit operation in the course of which they were imported; or

(ii) goods which have, under the internal or external Community transit procedure, transited the United Kingdom from the port or airport at which they were imported and are to be exported as part of the Community transit operation which commenced at that port or airport [^{F5}and for the purposes of paragraph (a)(i) above the Isle of Man shall be treated as if it were part of the United Kingdom];

“container ” includes any bundle or package and any box, cask or other receptacle whatsoever;

“the customs and excise Acts ” means the Customs and Excise Acts 1979 and any other enactment for the time being in force relating to customs or excise;

“the Customs and Excise Acts 1979 ” means—

this Act,

the ^{M1}Customs and Excise Duties (General Reliefs) Act 1979,

the ^{M2}Alcoholic Liquor Duties Act 1979,

the ^{M3}Hydrocarbon Oil Duties Act 1979,

^{F6} . . . and

the ^{M4}Tobacco Products Duty Act 1979;

^{F7} . . .

“customs and excise airport ” has the meaning given by section 21(7) below;

“customs and excise station ” has the meaning given by section 26 below;

[^{F8}“[designation order](#) ” has the meaning given by section 100A(5);]

“drawback goods ” means goods in the case of which a claim for drawback has been or is to be made;

“dutiable goods ”, except in the expression “dutiable or restricted goods ”, means goods of a class or description subject to any duty of customs or excise, whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid thereon;

“dutiable or restricted goods ” has the meaning given by section 52 below;

“examination station ” has the meaning given by [^{F9}[section 22A](#)] below;

[^{F10}“[excise duty point](#) ” has the meaning given by section 1 of the Finance (No. 2) Act 1992;]

“excise licence trade ” means, subject to subsection (5) below, a trade or business for the carrying on of which an excise licence is required;

“excise warehouse ” means a place of security approved by the Commissioners under subsection (1)(whether or not it is also approved under subsection (2)) of section 92 below, and, except in that section, also includes a distiller's warehouse;

“exporter ”, in relation to goods for exportation or for use as stores, includes the shipper of the goods and any person performing in relation to an aircraft functions corresponding with those of a shipper;

[^{F11}“[free zone](#) ” has the meaning given by section 100A(2);]

[^{F12}“free zone goods ” are goods which are within a free zone;]

^{F13} . . .]

“goods ” includes stores and baggage;

“holiday ”, in relation to any part of the United Kingdom, means any day that is a bank holiday in that part of the United Kingdom under the ^{M5}Banking and Financial Dealings Act 1971, Christmas Day, Good Friday and the day appointed for the purposes of customs and excise for the celebration of Her Majesty's birthday;

“hovercraft ” means a hovercraft within the meaning of the ^{M6}Hovercraft Act 1968;

“importer ”, in relation to any goods at any time between their importation and the time when they are delivered out of charge, includes any owner or other person for the time being possessed of or beneficially interested in the goods and, in relation to goods imported by means of a pipe-line, includes the owner of the pipe-line;

“justice ” and “justice of the peace ” in Scotland includes a sheriff and in Northern Ireland, in relation to any powers and duties which can under any enactment for the time being in force be exercised and performed only by a resident magistrate, means a resident magistrate;

“land ” and “landing ”, in relation to aircraft, include alighting on water;

“law officer of the Crown ” means the Attorney General or [^{F14}for the purpose of criminal proceedings in Scotland, the Lord Advocate or, for the purpose of civil proceedings in Scotland, the appropriate Law Officer within the meaning of section 4A of the Crown Suits (Scotland) Act 1857] or in Northern Ireland the Attorney General for Northern Ireland;

“licence year ”, in relation to an excise licence issuable annually, means the period of 12 months ending on the date on which that licence expires in any year;

“master ”, in relation to a ship, includes any person having or taking the charge or command of the ship;

..... ^{F15}

“night ” means the period between 11 pm and 5 am;

“occupier ”, in relation to any bonded premises, [^{F16}includes any] person who has given security to the Crown in respect of those premises;

“officer ” means, subject to section 8(2) below, a person commissioned by the Commissioners;

“owner ”, in relation to an aircraft, includes the operator of the aircraft;

“owner ”, in relation to a pipe-line, means (except in the case of a pipe-line vested in the Crown which in pursuance of arrangements in that behalf is operated by another) the person in whom the line is vested and, in the said excepted case, means the person operating the line;

[^{F17}“perfect entry ” means an entry made in accordance with [^{F18}regulation 5 of the Customs Controls on Importation of Goods Regulations 1991] or warehousing regulations, as the case may require;]

“pipe-line ” has the meaning given by section 65 of the ^{M7}Pipe-lines Act 1962 (that Act being taken, for the purposes of this definition, to extend to Northern Ireland);

“port ” means a port appointed by the Commissioners under section 19 below;

“prescribed area ” means such an area in Northern Ireland adjoining the boundary as the Commissioners may by regulations prescribe;

“prescribed sum ”, in relation to the penalty provided for an offence, has the meaning given by section 171(2) below;

“prohibited or restricted goods ” means goods of a class or description of which the importation, exportation or carriage coastwise is for the time being prohibited or restricted under or by virtue of any enactment;

“proper ”, in relation to the person by, with or to whom, or the place at which, anything is to be done, means the person or place appointed or authorised in that behalf by the Commissioners;

“proprietor”, in relation to any goods, includes any owner, importer, exporter, shipping or other person for the time being possessed of or beneficially interested in those goods;

“Queen’s warehouse” means any place provided by the Crown or appointed by the Commissioners for the deposit of goods for security thereof and of the duties chargeable thereon;

[^{F19}“registered excise dealer and shipper” means a revenue trader approved and registered by the Commissioners under section 100G below;

“registered excise dealers and shippers regulations” means regulations under section 100G below;]

[^{F20}“representative”, in relation to any person from whom the Commissioners assess an amount as being excise duty due, means his personal representative, trustee in bankruptcy or interim or permanent trustee, any receiver or liquidator appointed in relation to him or any of his property or any other person acting in a representative capacity in relation to him;]

“the revenue trade provisions of the customs and excise Acts” means—

(a) the provisions of the customs and excise Acts relating to the protection, security, collection or management of the revenues derived from the duties of excise on goods produced or manufactured in the United Kingdom;

(b) the provisions of the customs and excise Acts relating to any activity or facility for the carrying on or provision of which an excise licence is required; ^{F21} . . .

(c) the provisions of the ^{M8}Betting and Gaming Duties Act 1972 (so far as not included in paragraph (b) above) [^{F22}, ^{F23} . . .

(d)

the provisions of Chapter II of Part I of the Finance Act 1993;]

[^{F24}(e)

the provisions of sections 10 to 15 of, and Schedule 1 to, the Finance Act 1997;]

“revenue trader” means

[^{F25}(a)] any person carrying on a trade or business subject to any of the revenue trade provisions of the customs and excise Acts [^{F26}or which consists of or includes—

(i) the buying, selling, importation, exportation, dealing in or handling of any goods of a class or description which is subject to a duty of excise (whether or not duty is chargeable on the goods);
^{F27} . . .]

[^{F28}(ia) the buying, selling, importation, exportation, dealing in or handling of tickets or chances on the taking of which lottery duty is or will be chargeable; ^{F29} . . .]

[^{F30}(ib) being (within the meaning of sections 10 to 15 of the Finance Act 1997) the provider of any premises for gaming;

(ic) the organisation, management or promotion of any gaming (within the meaning of the ^{M9}Gaming Act 1968 or the ^{M10}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985); or]

(ii) the financing or facilitation of any such transactions or activities [^{F31}as are mentioned in subparagraph (i) [^{F32}, (ia), (ib) or (ic)] above],]

, whether or not that trade or business is an excise licence trade, [^{F33}; and

(b) any person who is a wholesaler or an occupier of an excise warehouse (so far as not included in paragraph (a) above),
and includes a registered club];

“ship ” and “vessel ” include any boat or other vessel whatsoever (and, to the extent provided in section 2 below, any hovercraft);

“shipment ” includes loading into an aircraft, and “shipped ” and cognate expressions shall be construed accordingly;

“stores ” means, subject to subsection (4) below, goods for use in a ship or aircraft and includes fuel and spare parts and other articles of equipment, whether or not for immediate fitting;

“tons register ” means the tons of a ship’s net tonnage as ascertained and registered according to the tonnage regulations of the [^{F34}Merchant Shipping Act 1995] or, in the case of a ship which is not registered under that Act, ascertained in like manner as if it were to be so registered;

“transit goods”, except in the expression “Community transit goods”, means imported goods entered on importation for transit or transshipment;

“transit or transshipment”, in relation to the entry of goods, means transit through the United Kingdom or transshipment with a view to the re-exportation of the goods in question [^{F35}or transshipment of those goods for use as stores];

“transit shed” has the meaning given by [^{F36}section 25A] below;

[^{F37}“United Kingdom waters” means any waters (including inland waters) within the seaward limits of the territorial sea of the United Kingdom;]

“vehicle” includes a railway vehicle;

[^{F38}“victualling warehouse” means a place of security approved by the Commissioners under subsection (2)(whether or not it is also a place approved under subsection (1) of section 92 below).]

“warehouse”, except in the expressions “Queen’s warehouse” and “distiller’s warehouse”, means a place of security approved by the Commissioners under subsection (1) or (2) or subsections (1) and (2) of section 92 below and, except in that section, also includes a distiller’s warehouse; and

“warehoused” and cognate expressions shall, subject to subsection (4) of that section [^{F39}and any regulations made by virtue of section 93(2)(da)(i) or (ee) or (4) below], be construed accordingly;

“warehousing regulations” means regulations under section 93 below.

(2) This Act and the other Acts included in the Customs and Excise Acts 1979 shall be construed as one Act but where a provision of this Act refers to this Act that reference is not to be construed as including a reference to any of the others.

(3) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by any other Act included in the Customs and Excise Acts 1979 has, except where the context otherwise requires, the same meaning in this Act or any such instrument as

in that Act; and for ease of reference the Table below indicates the expressions used in this Act to which a meaning is given by any other such Act—

Alcoholic Liquor Duties Act 1979

“beer ”

“brewer ” and “ [F40registered brewer]”

“cider ”

“compounder ”

“distiller ”

“distiller’s warehouse ”

“dutiabale alcoholic liquor ”

“licensed ”, in relation to producers of wine or made-wine

“made-wine ”

“producer of made-wine ”

“producer of wine ”

“proof ”

“rectifier ”

“registered club ”

“spirits ”

[F41“wholesaler ”]

“wine ”*Hydrocarbon Oil Duties Act 1979*

“rebate ”

“refinery ” *Tobacco Products Duty Act 1979*

“tobacco products ”

[^{F42}(4) Goods for use in a ship or aircraft as merchandise for sale to persons carried in the ship or aircraft shall be treated for the purposes of the customs and excise Acts as stores if, and only if—

the goods are to be sold by retail either—

- (i) in the course of a relevant journey, or
- (ii) for consumption on board;

and

(a)
the goods are not treated as exported by virtue of regulations under section 12 of the ^{M11}Customs and Excise Duties (General Reliefs) Act 1979 (goods for use in naval ships or establishments).

(4A) For the purposes of subsection (4) above a relevant journey is any journey beginning in the United Kingdom and having an immediate destination outside the member States.

(4B) In relation to goods treated as stores by virtue of subsection (4) above, any reference in the customs and excise Acts to the consumption of stores shall be construed as referring to the sale of the goods as mentioned in paragraph (a) of that subsection.]

(5) A person who deals in or sells tobacco products in the course of a trade or business carried on by him shall be deemed for the purposes of this Act to be carrying on an excise licence trade (and to be a revenue trader) notwithstanding that no excise licence is required for carrying on that trade or business.

(6) In computing for the purposes of this Act any period expressed therein as a period of clear days no account shall be taken of the day of the event from which the period is computed or of any Sunday or holiday.

(7) The provisions of this Act in so far as they relate to customs duties apply, notwithstanding that any duties are imposed for the benefit of the Communities, as if the revenue from duties so imposed remained part of the revenues of the Crown.

Annotations:

Amendments (Textual)

- F1** Definition in s. 1(1) repealed (1.1.1993) by S.I. 1992/3095, regs. 3(1), 10(2), Sch. 2.
- F2** Words in s. 1(1) substituted (01.01.1992) by S.I. 1991/2724, reg. 6(2)(a)
- F3** S. 1(1): words in definition of 'armed forces' omitted (1.1.1999) by virtue of S.I. 1998/3086, art. 10(3)
- F4** S. 1(1): words in definition of 'British ship' substituted (1.1.1996) by 1995 c. 21, ss. 314(2), 316(2), Sch. 13 para. 53(2)(a) (with s. 312(1))
- F5** Words inserted by Isle of Man Act 1979 (c. 58), Sch. 1 para. 2
- F6** Words in s. 1(1) repealed (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 82, Sch. 18 Pt. II.
- F7** In s. 1(1): definition of "custom warehouse" omitted (01.01.1992) by virtue of S.I. 1991/2725, reg. 3(2)(a)
- F8** Definition inserted by Finance Act 1984 (c. 43, SIF 40:1), s. 8, Sch. 4 Pt. II para. 1
- F9** Words in s. 1(1) substituted (01.01.1992) by S.I. 1991/2724, reg. 6(2)(b)
- F10** Definition in s. 1(1) inserted (1.12.1992 in so far as mentioned in S.I. 1992/2979, art. 4 and 1.1.1993 in so far as then not already in force) by Finance (No. 2) Act 1992 (c. 48), s. 1(5), Sch. 1 para. 1; S.I. 1992/2979, art. 4, Sch. 1 Pt. II; S.I. 1992/3261, art. 3, Sch.
- F11** Definitions inserted by Finance Act 1984 (c. 43, SIF 40:1), s. 8, Sch. 4 Pt. II para. 1
- F12** S. 1(1): definition of 'free zone goods' substituted (1.9.1994) by 1994 c. 23, ss. 100(1), 101(1), Sch. 14 para. 6
- F13** In s. 1(1): definition of "free zone regulations" omitted (01.01.1992) by virtue of S.I. 1991/2727, reg. 4(b)
- F14** S. 1(1): words in definition of "law officer of the Crown" substituted (20.5.1999) by S.I. 1999/1042, arts. 1(2)(b), 4, Sch. 2 Pt. I para. 6; S.I. 1998/3178, art. 2(2), Sch. 4
- F15** Definition repealed by Territorial Sea Act 1987 (c. 49, SIF 29:1), s. 3, Sch. 2
- F16** Words in s. 1(1) substituted (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 3(1), Sch. 2 para. 1(a); S.I. 1992/3104, art. 2(1).
- F17** Definition repealed by Finance Act 1981 (c. 35, SIF 40:1), Sch. 19 Pt. I
- F18** Words in s. 1(1) substituted (1.1.1993) by S.I. 1992/3095, reg. 10(1), Sch. 1 para. 2.
- F19** Definitions in s. 1(1) inserted (25.7.1991) by Finance Act 1991 (c. 31), s. 11(1)
- F20** S. 1(1): definition of 'representative' inserted (1.6.1997) by 1997 c. 16, s. 50(2), Sch. 6 para. 2(4); S.I. 1997/1305, art. 2
- F21** Word in s. 1(1)(b) of definition of "revenue trade provisions" repealed (1.12.1993) by 1993 c. 34, ss. 30(2)(a), 213, Sch. 23 Pt. I(7) (with s. 40(2)(3)); S.I. 1993/2842, art. 3(1).
- F22** S. 1(1)(d) and immediate preceding word of definition of "revenue trade provisions" inserted (1.12.1993) by 1993 c. 34, s. 30(2)(b) (with s. 40(2)(3)); S.I. 1993/2842, art. 3(1).
- F23** S. 1(1): word in para. (c) of the definition of 'the revenue trade provisions of the customs and excise Acts' repealed (19.3.1997 with effect in relation to any gaming on or after 1.10.1997) by 1997 c. 16, s. 113(1), Sch. 18 Pt. II, Note 2
- F24** S. 1(1) definition of 'the revenue trade provisions of the custom and excise Acts': para. (e) inserted (19.3.1997) by 1997 c. 16, ss. 13(2), 15, Sch. 2 Pt. I para. 2(2)
- F25** "(a)" inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11, Sch. 8 Pt. I para. 1(1)
- F26** Words in s. 1(1) inserted (25.7.1991) by Finance Act 1991 (c. 31), s. 11(2)
- F27** Word in s. 1(1)(a)(i) of definition of "revenue trader" repealed (1.12.1993) by 1993 c. 34, s. 30(3)(a), 213, Sch. 23 Pt. I(7) (with ss. 40(2)(3)); S.I. 1993/2842, art. 3(1).
- F28** S. 1(1)(ia) of definition of "revenue trader"; inserted (1.12.1993) by 1993 c. 34, s. 30(3)(b) (with s. 40(2)(3)); S.I. 1993/2842, art. 3(1).
- F29** S. 1(1): word in para. (a)(ia) of the definition of 'revenue trader' repealed (19.3.1997 with effect in relation to any gaming on or after 1.10.1997) by 1997 c. 16, s. 113(1), Sch. 18 Pt. II, Note 2
- F30** S. 1(1) definition of 'revenue trader': para. (a)(ib)(ic) inserted (19.3.1997) by 1997 c. 16, ss. 13(2), 15, Sch. 2 Pt. I para. 2(3)
- F31** Words in s. 1(1)(c) of definition of "revenue trader" inserted (1.12.1993) by 1993 c. 34, s. 30(3)(c) (with s. 40(2)(3)); S.I. 1993/2842, art. 3(1).
- F32** S. 1(1): words in para. (a)(ii) of definition of 'revenue trader' substituted (19.3.1997) by 1997 c. 16, ss. 13(2), 15, Sch. 2 Pt. I para. 2(4)
- F33** Words substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11, Sch. 8 Pt. I para. 1(1)
- F34** S. 1(1): definition of 'tons register' substituted (1.1.1996) by 1995 c. 21, ss. 314(2), 316(2), Sch. 13 para. 53(2)(b) (with s. 312(1))
- F35** Words added by Finance (No. 2) Act 1987 (c. 51), s. 103(3)
- F36** Words in s. 1(1) substituted (01.01.1992) by S.I. 1991/2724, reg. 6(2)(c)
- F37** Definition inserted by Territorial Sea Act 1987 (c. 49, SIF 29:1), s. 3, Sch. 1 para. 4(1)
- F38** In s. 1(1): definition of "victualling warehouse" inserted (01.01.1992) by S.I. 1991/2725, reg. 3(2)(b)
- F39** Words in s. 1(1) inserted (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 3(1), Sch. 2 para. 1(b); S.I. 1992/3104, art.

- 2(1).
- F40** Words in s. 1(3) substituted (1.6.1993) by Finance Act 1991 (c. 31), s. 7(4)(5), Sch. 2 para. 1(a); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II
- F41** Word inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11, Sch. 8 Pt. I para. 1(2)
- F42** S. 1(4)(4A)(4B) substituted for s. 1(4)(deemed to have come into force on 1.7.1999 but shall not have effect in relation to any shipment of goods before that date) by 1999 c. 16, s. 10(1)(2)
- Modifications etc. (not altering text)**
- C1** S. 1 amended by S.I. 1987/2114, reg. 2
- C2** S. 1 extended (*prosp.*) by 2002 c. 28, ss. 11(4), 16(2) (with s. 16(7))

Marginal Citations

- M1** 1979 c. 3.
- M2** 1979 c. 4.
- M3** 1979 c. 5.
- M4** 1979 c. 7.
- M5** 1971 c. 80.
- M6** 1968 c. 59.
- M7** 1962 c. 58.
- M8** 1972 c. 25.
- M9** 1968 c. 65.
- M10** S.I. 1985/1204 (N.I. 11).
- M11** 1979 c.3.

Section 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 [^{F1}level 3 on the standard scale], whichever is the greater.

(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) [^{F2}or (4A)] below, a person guilty of an offence under subsection

(2) above shall be liable—

(a)

on summary conviction, to a penalty of the prescribed sum 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 [^{F3}7 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 ^{M1}Misuse of Drugs Act 1971, subsection (3) above shall have effect subject to the modifications specified in Schedule 1 to this Act.

[^{F4}(4A) In the case of an offence under subsection (2) above 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 “2 years” there were substituted the words “10 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, the ship, aircraft or vehicle in which they were exported shall be liable to forfeiture unless it is proved to the satisfaction of the Commissioners that both the owner of the ship, aircraft or vehicle and the master of the ship, commander of the aircraft or person in charge of the vehicle—

(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.

(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.

Annotations:

Amendments (Textual)

F1 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

F2 Words inserted by Forgery and Counterfeiting Act 1981 (c. 45, SIF 39:7), s. 23(2)(a)

F3 Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(1)(a)(6)

F4 S. 68(4A) inserted by Forgery and Counterfeiting Act 1981 (c. 45, SIF 39:7), s. 23(2)(b)

Modifications etc. (not altering text)

C1 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. 2Sch. Pt. II

C2 S. 68(1)(3)(a)(b) modified by S.I. 1991/1285, reg. 6(a)-(c)

C3 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)

Marginal Citations

M1 1971 c. 38.

Section 77

Information in relation to goods imported or exported.

— (1) An officer may require any person—

(a)

concerned with the ^{F1}shipment for carriage coastwise of goods of which [^{F2}for that purpose an entry is required by regulation 5 of the Customs Controls on Importation of Goods Regulations 1991 or an entry or specification is required by or under this Act]; or

(b)

concerned in the carriage, unloading, landing or loading of goods which are being or have been imported or exported,

to furnish in such form as the officer may require any information relating to the goods and to produce and allow the officer to inspect and take extracts from or make copies of any invoice, bill of lading or other book or document whatsoever relating to the goods.

(2) If any person without reasonable cause fails to comply with a requirement imposed on him under subsection (1) above he shall be liable on summary conviction to a penalty of [^{E3}level 3 on the standard scale].

(3) Where any prohibition or restriction to which this subsection applies, that is to say, any prohibition or restriction under or by virtue of any enactment with respect to—

(a)
the exportation of goods to any particular destination; or

(b)
the exportation of goods of any particular class or description to any particular destination, is for the time being in force, then, if any person about to ship for exportation or to export any goods or, as the case may be, any goods of that class or description, in the course of making entry thereof before shipment or exportation makes a declaration as to the ultimate destination thereof, and the Commissioners 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 they are not so satisfied the goods shall be liable to forfeiture.

(4) Any person concerned in the exportation of any goods which are subject to any prohibition or restriction to which subsection (3) above applies shall, if so required by the Commissioners, satisfy the Commissioners that those goods have not reached any destination other than that mentioned in the entry delivered in respect of the goods.

(5) If any person required under subsection (4) above to satisfy the Commissioners as mentioned in that subsection fails to do so, then, unless he proves—

(a)
that he did not consent to or connive at the goods reaching any destination other than that mentioned in the entry delivered in respect of the goods; and

(b)
that he took all reasonable steps to secure that the ultimate destination of the goods was not other than that so mentioned,

he shall be liable on summary conviction to a penalty of three times the value of the goods or

[^{F3}level 3 on the standard scale], whichever is the greater.

Annotations:

Amendments (Textual)

^{F1} Words repealed by Finance Act 1987 (c. 16, SIF 40:1), ss. 10, 72(7), Sch. 16 Part III

^{F2} Words in s. 77(1)(a) substituted (1.1.1993) by S.I. 1992/3095, reg. 10(1), Sch. 1 para.7.

^{F3} 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)

^{C1} S. 77(1) modified by S.I. 1986/260, regs. 5(h), 18

77C. Information powers relating to goods subject to certain transit arrangements

— (1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods which are subject to the transit arrangements set out in the Commission Regulation mentioned in section 75C(1) above shall—

(a)

furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to the goods or to the importation or exportation as the Commissioners may specify for the purposes of [^{F2}Article 324] of that Regulation (verification of procedures and documents); and

(b)

if so required by an officer for such purposes, produce or cause to be produced for inspection by the officer—

(i) at the principal place of business of the person upon whom the demand is made or at such other place as the officer may reasonably require, and

(ii) at such time as the officer may reasonably require, any documents relating to such goods or to the importation or exportation.

(2) Subsections (2) to (7) of section 77A above shall apply in relation to any requirement under this section as they apply in relation to any requirement under that section.]

Annotations:

Amendments (Textual)

^{F1} Ss. 77B, 77C inserted (1.1.1993) by S.I. 1992/3095, reg. 3(9).

^{F2} Words in s. 77C(1)(a) substituted (1.1.1994) by S.I. 1993/3014, reg. 2(7).

Modifications etc. (not altering text)

^{C1} S. 77C restricted (3.5.1994) by 1994 c. 9, s. 20(5)(b)