



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART V

CONTROL OF EXPORTATION

Outward entry and clearance of goods

52 Meaning for this Part of " dutiable or restricted goods "

For the purposes of this Part of this Act " dutiable or restricted goods " are goods of the following descriptions, that is to say—

- (a) goods from warehouse, other than goods which have been kept, without being warehoused, in a warehouse by virtue of section 92(4) below ;
- (b) transit goods;
- (c) any other goods chargeable with any duty which has not been paid;
- (d) drawback goods;
- (e) goods with respect to the exportation of which any restriction is for the time being in force under or by virtue of any enactment;
- (f) any goods required by or under any provision of this Act other than a provision of this Part or by or under a provision of any other Act to be entered before exportation or before shipment for exportation or as stores.

53 Entry outwards of dutiable or restricted goods

- (1) Where any dutiable or restricted goods, not being Community transit goods, are to be shipped for exportation or as stores for use on a voyage or flight to an eventual destination outside the United Kingdom or are brought to any customs and excise station for exportation, the exporter shall, subject to subsection (3) below and section 56 below—

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- (a) deliver to the proper officer an entry outwards of the goods under this section in such form and manner and containing such particulars as the Commissioners may direct; and
 - (b) give security to the satisfaction of the Commissioners that the goods will be duly shipped or exported and discharged at the destination for which they are entered outwards within such time as the Commissioners consider reasonable, or, in the case of goods for use as stores, will be duly so used, or that they will be otherwise accounted for to the satisfaction of the Commissioners.
- (2) Directions under this section may, if the Commissioners think fit, contain provisions authorising the delivery in circumstances specified in the directions of provisional entries under this section, and imposing requirements on persons delivering such entries as to the subsequent delivery of perfected entries, and the obtaining and retention for a specified period of receipts for perfected entries.
- This subsection shall not come into force until such day as the Commissioners may appoint by order made by statutory instrument.
- (3) The Commissioners may relax all or any of the requirements imposed by or under subsection (1) or (2) above as they think fit in relation to any goods.
- (4) If any goods of which entry is required under this section are shipped for exportation or as stores or are waterborne for such shipment before entry thereof has been duly made, the goods shall be liable to forfeiture and, where the shipping or making waterborne is done with fraudulent intent, any person concerned therein with knowledge of that intent shall be guilty of an offence under this subsection and may be detained.
- (5) A person guilty of an offence under subsection (4) 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 2 years, or to both.
- (6) Any person who, being required by directions given under subsection (2) above to obtain and retain for a specified period a receipt for any entry, fails to produce a receipt complying with the directions on demand made by the proper officer at any time during that period shall be liable on summary conviction to a penalty of £100.
- (7) Any person who contravenes or fails to comply with any directions given under subsection (2) above shall be liable on summary conviction to a penalty of £100.
- (8) If any goods are found not to correspond with any entry thereof made under this section, they shall be liable to forfeiture.

54 Entry outwards of goods which are not dutiable or restricted goods

- (1) Subject to subsection (6) below and to section 56 below, before any goods which are not dutiable or restricted goods are exported or shipped for exportation, the exporter shall, unless the goods are Community transit goods, deliver to the proper officer an entry outwards of the goods under this section.
- (2) The form of entries under this section, the particulars to be contained therein and the manner of their delivery shall be such as the Commissioners may from time to time direct.

- (3) Directions under this section may, if the Commissioners think fit, contain provisions authorising the delivery in circumstances specified in the directions of provisional entries under this section, and imposing requirements on persons delivering such entries as to the subsequent delivery of perfected entries, and the obtaining and retention for a specified period of receipts for perfected entries.
- (4) Where the particulars contained in any entry delivered under this section are in any way incorrect or inaccurate, the person delivering it shall notify the proper officer of any necessary correction within a period of 14 days beginning with the day of delivery.
- (5) The Commissioners may give directions under this section imposing on persons specified in the directions requirements as to the giving of information with respect to, and the furnishing of documents in connection with, goods which have been entered under this section but are not exported or shipped for exportation within a specified period beginning with the day of delivery of the entry.
- (6) The Commissioners may relax any requirement imposed by or under this section as they think fit in relation to any goods.
- (7) If any goods of which entry is required under this section are exported or shipped for exportation before delivery of an entry in respect thereof, the exporter shall be liable on summary conviction to a penalty of £100.
- (8) Any person who fails to comply with subsection (4) above in the case of any entry shall be liable on summary conviction to a penalty of £10.
- (9) Any person who, being required by directions given under this section to obtain and retain for a specified period a receipt for any entry, fails to produce a receipt complying with the directions on demand made by the proper officer at any time during that period shall be liable on summary conviction to a penalty of £100.
- (10) Any person who contravenes or fails to comply with any directions given under this section shall be liable on summary conviction to a penalty of £100.

55 Register of exporters and assignment of identifying numbers

- (1) The Commissioners shall have power—
 - (a) to maintain a register of exporters ;
 - (b) to enter therein any person applying for registration and appearing to them to be concerned in the exportation of goods and to satisfy such requirements for registration as they may think fit to impose ;
 - (c) to give directions imposing requirements on registered persons (and, in particular, requirements as to the keeping of records and accounts and the giving of access thereto) as a condition of their remaining on the register;
 - (d) to assign to registered persons numbers for use for export purposes ; and
 - (e) to cancel the registration of any person if it appears to them that he has failed to comply with any direction under this section or that there is other reasonable cause for cancellation.
- (2) The Commissioners may relax any requirement imposed under this section as they think fit in relation to any goods.

56 Alternative to entry for registered exporters

- (1) If the Commissioners think fit so to direct—
- (a) dutiable or restricted goods falling within paragraph (c) or (d) of section 52 above may be shipped for exportation without entry under section 53 above; and
 - (b) goods which are not dutiable or restricted goods may be shipped for exportation without entry under section 54 above,
- if, before shipment, a number assigned under section 55 above to a person concerned in the exportation of the goods, together with such particulars of the goods and other information relating thereto as the directions may require, is furnished in accordance with the directions to a person specified therein.
- (2) Directions under this section may contain provision enabling the Commissioners to exclude shipments of goods from their operation in particular cases by giving notice to that effect in accordance with the directions.
- (3) The Commissioners may relax any requirement imposed under this section as they think fit in relation to any goods.
- (4) If any person, for the purpose of enabling any goods to be shipped without entry by virtue of directions given under this section, furnishes a number other than one for the time being assigned to him under section 55 above, then, unless the number is one for the time being assigned to another person under that section and is furnished with that person's consent, he shall be liable on summary conviction to a penalty of £100.

57 Specification of certain goods

- (1) Subject to subsection (2) below and section 58 below, in any of the following events, that is to say—
- (a) where any dutiable or restricted goods are, by virtue of section 53(3) or 56 above, exported without entry under section 53 above, shipped for exportation without such an entry or shipped as stores for use on a voyage or flight to an eventual destination outside the United Kingdom without such an entry ; or
 - (b) where any goods which are not dutiable or restricted goods are, by virtue of section 56 above, shipped for exportation without entry under section 54 above,
- the exporter of the goods shall deliver to the proper officer a specification of the goods in accordance with this section.
- (2) No specification need be delivered as required by subsection (1) above in the case of Community transit goods or in the case of goods shipped as stores where the shipment as stores is permitted by the Commissioners and such conditions as they see fit to impose are complied with.
- (3) A specification of goods under this section shall—
- (a) be in such form and contain such particulars as the Commissioners may direct; and
 - (b) be delivered in such manner as they may direct within a period of 14 days or such longer period as they may direct—
 - (i) after the clearance outwards of the ship or aircraft from the place of loading; or

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- (ii) in the case of goods exported by land, after the goods have been exported.
- (4) Where any goods are shipped for exportation without entry by virtue of directions given under section 56 above, the person whose number was furnished in relation to the goods for the purpose of their shipment without entry shall, if it was so furnished with his consent, be the exporter of the goods for the purposes of this section.
- (5) For the purposes of this section, any ship built, or aircraft manufactured, in the United Kingdom departing for the first time for a voyage or flight to a place outside the United Kingdom for the purpose of its delivery to a consignee outside the United Kingdom shall be treated both as goods shipped for exportation and as the exporting ship or aircraft, and the owner of the ship or aircraft or, where the owner is outside the United Kingdom, the builder of the ship or the manufacturer of the aircraft shall be deemed to be the exporter.
- (6) For goods exported by means of a pipe-line the period for delivery of a specification of the goods under this section shall be 14 days from the time when the goods are charged into the pipe-line for exportation or such longer period as the Commissioners may direct.
- (7) Where any goods in respect of which a specification is required under this section are shipped as stores on board any ship which has touched at a port for the purpose only of shipping those goods and then departing for a place outside the United Kingdom, and which is permitted by the Commissioners to depart without being cleared outwards from that port, this section shall have effect as if for the reference in subsection (3) above to the clearance outwards of the ship there were substituted a reference to the shipping of the goods.
- (8) The Commissioners may give a direction under this subsection requiring any person delivering a specification under this section in relation to goods shipped for exportation to obtain a receipt therefor in accordance with the direction and to retain it for a period specified therein.
- The Commissioners may relax any requirement imposed under this subsection as they think fit in relation to any goods.
- (9) If in the case of any such goods as are mentioned in subsection (1) above no specification is delivered in accordance with this section, the exporter of the goods shall be liable on summary conviction to a penalty of £100.
- (10) If, when a specification has been delivered under this section, any goods to which it relates have not in fact been exported or shipped as stores or the particulars contained therein are in any other way incorrect or inaccurate, the person signing the specification and the exporter of the goods shall each be liable on summary conviction to a penalty of £10 unless one of them notifies the proper officer of any necessary correction within a period of 14 days beginning with the day of delivery.
- (11) Any person who contravenes or fails to comply with any direction given under subsection (8) above shall be liable on summary conviction to a penalty of £100.
- (12) Any person who, being required by a direction given under subsection (8) above to obtain and retain for a specified period a receipt for a specification under this section, fails to produce a receipt complying with the direction on demand made by the proper officer at any time during that period shall be liable on summary conviction to a penalty of £100.

58 Relaxation of requirements of s. 57 where particulars of goods recorded by computer

- (1) In connection with any arrangements approved by the Commissioners for recording particulars of exported goods by computer they may relax the requirements of section 57 above by suspending the obligation to deliver the specifications there mentioned on condition that—
 - (a) the particulars which should otherwise be contained in the specifications, or such of those particulars as the Commissioners may specify, are recorded by computer in accordance with the arrangements ; and
 - (b) the particulars so recorded are subsequently delivered to the proper officer within such time as the Commissioners may specify;and subject to such other conditions as they may impose.
- (2) If under subsection (1) above particulars are recorded by computer, and any goods to which the particulars relate have not in fact been exported or shipped as stores, or the particulars are in any other way incorrect or inaccurate, the exporter of the goods and any other person who caused the incorrect or inaccurate particulars to be recorded shall each be liable on summary conviction to a penalty of £5 unless one of them, either himself or by an agent, corrects the particulars within the period mentioned in section 57(3) above.

59 Restrictions on putting export goods alongside for loading

- (1) This section applies to all goods which are required to be entered outwards before shipment for exportation, whether under section 53 or section 54 above.
- (2) The Commissioners may make regulations—
 - (a) prohibiting, as from such date as is specified in the regulations, the putting of any goods to which this section applies alongside any ship or aircraft for loading for exportation, except under a written authority in that behalf obtained in accordance with, and in such form as is specified in, the regulations ; and
 - (b) requiring any person putting goods alongside a ship or aircraft under one or more such authorities to endorse the authority or each of the authorities with such particulars as are specified in the regulations, and to deliver the endorsed authority or authorities, together with a written statement of the number of authorities delivered, to the proper officer within such period as is so specified.
- (3) Regulations under subsection (2) above may make different provision for different circumstances.
- (4) Without prejudice to section 3 above, subsection (2) above shall apply to the charging of goods into a pipe-line for exportation as it applies to the putting of goods alongside a ship or aircraft for loading for exportation.
- (5) The Commissioners may relax any requirement imposed under subsection (2) above as they think fit in relation to any goods.
- (6) Any person who contravenes or fails to comply with any regulation under subsection (2) above shall be liable on summary conviction to a penalty of £100.
- (7) This section shall not come into force until such day as the Commissioners may appoint by order made by statutory instrument.

60 Additional restrictions as to certain export goods

- (1) No person shall export any dutiable or restricted goods falling within paragraphs (a) to (d) of section 52 above, or enter any such goods for exportation, in any ship of less than 40 tons register.
- (2) Subsection (1) above shall not apply to hovercraft, but dutiable or restricted goods shall only be exported in a hovercraft if it is of a class or description for the time being approved by the Commissioners and subject to such conditions and restrictions as they may impose.
- (3) Any goods shipped or entered contrary to subsection (1) or (2) above shall be liable to forfeiture.
- (4) A person contravening or failing to comply with subsection (2) above, or with any condition or restriction imposed thereunder, shall be liable on summary conviction to a penalty of three times the value of the goods or £100, whichever is the greater.
- (5) If any goods which have been entered at any port, customs and excise airport or customs and excise station under section 53 above have not been duly shipped before the clearance from that port or airport of the ship or aircraft for which they were entered or, as the case may be, have not been duly exported by land, the goods shall be liable to forfeiture unless notice of the failure to ship or export is given to the proper officer immediately after that clearance has been given.
- (6) Subject to subsection (7) below, if any goods entered but not shipped or exported as mentioned in subsection (5) above have not, at the expiration of a period of 14 days after the clearance of the ship or aircraft as mentioned in that subsection or, in the case of goods entered for exportation by land, after the date of the entry, been either—
 - (a) warehoused ; or
 - (b) again entered for exportation or for use as stores ; or
 - (c) otherwise accounted for to the satisfaction of the Commissioners,the person by whom the entry was made shall be liable on summary conviction to a penalty of £25.
- (7) Subsection (6) above shall not apply where, before the expiration of the said period, the goods have been seized by virtue of subsection (5) above.

61 Provisions as to stores

- (1) The Commissioners may give directions—
 - (a) as to the quantity of any goods which may be carried in any ship or aircraft as stores for use on a voyage or flight to an eventual destination outside the United Kingdom;
 - (b) as to the authorisation to be obtained for the supply and carriage of, and the procedure to be followed in supplying, any goods as stores for use as mentioned in paragraph (a) above, whether or not any duty is chargeable or has been paid, or any drawback is payable, in respect of those goods.
- (2) Save as provided in subsection (3) below and in section 18 of the Hydrocarbon Oil Duties Act 1979 (relief for fuel for ships in home waters) and notwithstanding anything in the customs and excise Acts, goods shall not be permitted to be shipped as stores without payment of duty or on drawback except in a ship of not less than 40 tons

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register or in an aircraft departing for a voyage or flight to some place outside the United Kingdom.

- (3) The Commissioners may, in such cases and subject to such conditions and restrictions as they see fit, permit goods to be shipped as mentioned in subsection (2) above in any ship of less than 40 tons register which is departing for a place or area outside the United Kingdom.
- (4) For the purposes of subsections (2) and (3) above, all hovercraft (of whatever size) shall be treated as ships of less than 40 tons register.
- (5) If any goods shipped or carried as stores for use on a voyage or flight to an eventual destination outside the United Kingdom are without the authority of the proper officer landed or unloaded at any place in the United Kingdom—
 - (a) the goods shall be liable to forfeiture ; and
 - (b) the master or commander and the owner of the ship or aircraft shall each be liable on summary conviction to a penalty of three times the value of the goods or £100, whichever is the greater.
- (6) The proper officer may lock up, mark, seal or otherwise secure any goods entered, shipped or carried as stores for use as mentioned in subsection (5) above or any place or container in which such goods are kept or held.
- (7) If any ship or aircraft which has departed from any port or customs and excise airport for a destination outside the United Kingdom carrying stores fails to reach the destination for which it was cleared outwards and returns to any place within the United Kingdom, then—
 - (a) if the failure was not due to stress of weather, mechanical defect or any other unavoidable cause and any deficiency is discovered in the said goods ; or
 - (b) if the failure was due to any such cause as is mentioned in paragraph (a) above and any deficiency is discovered in the said goods which, in the opinion of the Commissioners, exceeds the quantity which might fairly have been consumed having regard to the length of time between the ship's or aircraft's departure and return as aforesaid,
the master of the ship or the commander of the aircraft shall be liable on summary conviction to a penalty of £50, and shall also pay on the deficiency or, as the case may be, on the excess deficiency any duty chargeable on the importation of such goods.
- (8) Any duty payable under subsection (7) above shall be recoverable summarily as a civil debt.

62 Information, documentation, etc. as to export goods

- (1) The Commissioners may give directions under this subsection imposing on persons specified in the directions requirements as to the giving of information with respect to, or the furnishing of documents in connection with, goods exported, or intended to be exported, in any such vehicle or container as is specified in the directions, or by such other means, or in accordance with any such commercial procedure, as is so specified.
- (2) The Commissioners may give directions under this subsection providing that, before any goods are shipped for exportation, a number identifying the goods in compliance with the directions is to be given in accordance with the directions by and to such persons as are specified in the directions.

This subsection shall not come into force until such day as the Commissioners may appoint by order made by statutory instrument.

- (3) The Commissioners may relax any requirement imposed under subsection (1) or (2) above as they think fit in relation to any goods.
- (4) Any person who contravenes or fails to comply with any direction given under subsection (1) or (2) above shall be liable on summary conviction to a penalty of , \pounds 100.