



# 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 ,£100.

*Outward entry and clearance of ships, etc.*

**63 Entry outwards of exporting ships**

- (1) Where a ship is to load any goods at a port for exportation or as stores for use on a voyage to an eventual destination outside the United Kingdom, the master of the ship shall, before any goods are taken on board that ship at the port, other than goods for exportation loaded in accordance with a stiffening order issued by the proper officer, deliver to the proper officer—
  - (a) an entry outwards of the ship in such form and manner and containing such particulars as the Commissioners may direct; and
  - (b) a certificate from the proper officer of the clearance inwards or coastwise of the ship of her last voyage with cargo; and
  - (c) if the ship has already loaded goods at some other port for exportation or as stores for use as aforesaid or has been cleared in ballast from some other port, the clearance outwards of the ship from that other port.
- (2) If, on the arrival at any port of a ship carrying goods coastwise from one place in the United Kingdom to another such place, it is desired that the ship shall proceed with those goods or any of them to a place outside the United Kingdom, entry outwards shall be made of that ship (whether or not any other goods are to be loaded at that port) and of any of those goods which are dutiable or restricted goods as if the goods were to be loaded for exportation at that port, but any such entry may, subject to such conditions as the Commissioners see fit to impose, be made without the goods being first discharged.
- (3) A ship may, subject to subsection (4) below, be entered outwards from a port under this section notwithstanding that before departing for any place outside the United Kingdom the ship is to go to another port.
- (4) A ship carrying cargo brought in that ship from some place outside the United Kingdom and intended to be discharged in the United Kingdom may only be entered outwards by virtue of subsection (3) above subject to such conditions as the Commissioners see fit to impose.
- (5) If, when a ship is required by this section to be entered outwards from any port, any goods are taken on board that ship at that port, except in accordance with such a stiffening order as is mentioned in subsection (1) above, before the ship is so entered, the goods shall be liable to forfeiture and the master of the ship shall be liable on summary conviction to a penalty of £100.
- (6) Where goods are taken on board a ship as mentioned in subsection (5) above or made waterborne for that purpose with fraudulent intent, any person concerned therein with knowledge of that intent may be detained and shall be liable\_

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- (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.

#### **64 Clearance outwards of ships and aircraft**

- (1) Save as permitted by the Commissioners, no ship or aircraft shall depart from any port or customs and excise airport from which it commences, or at which it touches during, a voyage or flight to an eventual destination outside the United Kingdom until clearance of the ship or aircraft for that departure has been obtained from the proper officer at that port or airport.
- (2) The Commissioners may give directions—
  - (a) as to the procedure for obtaining clearance under this section;
  - (b) as to the documents to be produced and the information to be furnished by any person applying for such clearance.
- (3) Where clearance is sought under this section for any ship which is in ballast or has on board no goods other than stores, the baggage of passengers carried in that ship, chalk, slate, or empty returned containers upon which no freight or profit is earned, the proper officer in granting clearance thereof shall, on the application of the master, clear the ship as in ballast.
- (4) Any officer may board any ship which is cleared outwards from a port at any time while the ship is within the limits of a port or within 3 nautical miles of the coast of the United Kingdom and require the production of the ship's clearance, and if the master refuses to produce it or to answer such questions as the officer may put to him concerning the ship, cargo and intended voyage, he shall be liable on summary conviction to a penalty of £25.
- (5) Every ship departing from a port shall, if so required for the purpose of disembarking an officer or of further examination, bring to at the boarding station, and if any ship fails to comply with any such requirement the master shall be liable on summary conviction to a penalty of £50.
- (6) If any ship or aircraft required to be cleared under this section departs from any port or customs and excise airport without a valid clearance, the master or commander shall be liable on summary conviction to a penalty of £100.
- (7) If, where any aircraft is required to obtain clearance from any customs and excise airport under this section, any goods are loaded, or are waterborne for loading, into that aircraft at that airport before application for clearance has been made the goods shall be liable to forfeiture and, where the loading 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.
- (8) A person guilty of an offence under subsection (7) 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.

## **65 Power to refuse or cancel clearance of ship or aircraft**

- (1) For the purpose of the detention thereof in pursuance of any power or duty conferred or imposed by or under any enactment, or for the purpose of securing compliance with any provision of the Customs and Excise Acts 1979 or of any other enactment or of any instrument made thereunder, being a provision relating to the importation or exportation of goods—
  - (a) the proper officer may at any time refuse clearance of any ship or aircraft; and
  - (b) where clearance has been granted to a ship or aircraft, any officer may at any time while the ship is within the limits of any port or the aircraft is at any customs and excise airport demand that the clearance shall be returned to him.
- (2) Any such demand may be made either orally or in writing on the master of the ship or commander of the aircraft, and if made in writing may be served—
  - (a) by delivering it to him personally ; or
  - (b) by leaving it at his last known place of abode; or
  - (c) by leaving it on board the ship or aircraft with the person appearing to be in charge or command thereof.
- (3) Where a demand for the return of a clearance is made as aforesaid—
  - (a) the clearance shall forthwith become void ; and
  - (b) if the demand is not complied with, the master of the ship or the commander of the aircraft shall be liable on summary conviction to a penalty of £100.

*General regulation of exportation, etc.*

## **66 Power to make regulations as to exportation, etc.**

- (1) The Commissioners may make regulations—
  - (a) regulating with respect to ships and aircraft respectively the loading and making waterborne for loading of goods for exportation or as stores and the embarking of passengers for a destination outside the United Kingdom;
  - (b) prescribing the procedure to be followed and the documents to be produced and information to be furnished by any person conveying goods out of Northern Ireland by land;
  - (c) requiring delivery of a manifest containing such particulars as the Commissioners may direct of all cargo carried in an exporting ship and, if the Commissioners so direct, such other documents relating to the cargo as are specified in the direction;
  - (d) requiring delivery of a certificate of the fuel shipped in any ship departing from a port for a place outside the United Kingdom.
- (2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable on summary conviction to a penalty of £100 and any goods in respect of which the offence was committed shall be liable to forfeiture.

*Offences in relation to exportation***67 Offences in relation to exportation of goods**

- (1) If any goods which have been loaded or retained on board any ship or aircraft for exportation are not exported to and discharged at a place outside the United Kingdom but are unloaded in the United Kingdom, then, unless—
- (a) the unloading was authorised by the proper officer; and
  - (b) except where that officer otherwise permits, any duty chargeable and unpaid on the goods is paid and any drawback or allowance paid in respect thereof is repaid,

the master of the ship or the commander of the aircraft and any person concerned in the unshipping, relanding, landing unloading or carrying of the goods from the ship or aircraft without such authority, payment or repayment shall each be guilty of an offence under this section.

- (2) The Commissioners may impose such conditions as they see fit with respect to any goods loaded or retained as mentioned in subsection (1) above which are permitted to be unloaded in the United Kingdom.
- (3) If any person contravenes or fails to comply with, or is concerned in any contravention of or failure to comply with any condition imposed under subsection (2) above he shall be guilty of an offence under this section.
- (4) Where any goods loaded or retained as mentioned in subsection (1) above or brought to a customs and excise station for exportation by land are—
- (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) other goods chargeable with a duty which has not been paid; or
  - (d) drawback goods,

then if any container in which the goods are held is without the authority of the proper officer opened, or any mark, letter or device on any such container or on any lot of the goods is without that authority cancelled, obliterated or altered, every person concerned in the opening, cancellation, obliteration or alteration shall be guilty of an offence under this section.

- (5) Any goods in respect of which an offence under this section is committed shall be liable to forfeiture and any person guilty of an offence under this section shall be liable on summary conviction to a penalty of three times the value of the goods or £100, whichever is the greater.

**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 £100, 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) 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 2 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 Misuse of Drugs Act 1971, subsection (3) above shall have effect subject to the modifications specified in Schedule 1 to this Act.
- (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.