



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART VII **U.K.**

CUSTOMS AND EXCISE CONTROL: SUPPLEMENTARY PROVISIONS

Forfeiture of ships, etc. for certain offences

90 Forfeiture of ship^[F1], railway vehicle] or aircraft unable to account for missing cargo. **U.K.**

Where a ship has been within the limits of any port ^[F2]in the United Kingdom or the Isle of Man], ^[F3]a railway vehicle has been within the limits of a railway customs area] or an aircraft has been in the United Kingdom ^[F2]or the Isle of Man], with a cargo on board and a substantial part of that cargo is afterwards found ^[F2]in the United Kingdom] to be missing, then, if the^[F4] master of the ship or commander of the aircraft][^[F4]vehicle operator] fails to account therefor to the satisfaction of the Commissioners, ^[F5]the ship or aircraft][^[F5]the ship, railway vehicle or aircraft] shall be liable to forfeiture.

Textual Amendments

- F1** Words in s. 90 heading inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 83\(d\)](#)
- F2** Words inserted by [Isle of Man Act 1979 \(c. 58\), Sch. 1 para. 20](#)
- F3** Words in s. 90 inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 83\(a\)](#)
- F4** Words in s. 90 substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 83\(b\)](#)
- F5** Words in s. 90 substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 83\(c\)](#)

Status:

Point in time view as at 13/09/2018. This version of this provision has been superseded.

Changes to legislation:

Customs and Excise Management Act 1979, Section 90 is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.