
STATUTORY INSTRUMENTS

1996 No. 2686

The Import of Seal Skins Regulations 1996

Penalties

4.—(1) In section 50 of the Customs and Excise Management Act 1979 (Penalty for improper importation of goods)—

(a) in subsection (4)(1) for the words “5 or (5A)” there shall be substituted the words “(5), (5A) or (5B)”, and

(b) after subsection (5A)(2) there shall be inserted the following subsection—

“(5B) In the case of an offence under subsection (2) or (3) above in connection with the prohibition contained in regulation 2 of the Import of Seal Skins Regulations 1996, subsection (4) above shall have effect as if—

(a) for paragraph (a) there were substituted the following—

“(a) on summary conviction, to a fine not exceeding the statutory maximum or to imprisonment for a term not exceeding three months, or to both”; and

(b) in paragraph (b) for the words “7 years” there were substituted the words “2 years”.”.

(2) In section 170 of the Customs and Excise Management Act 1979 (Penalty for fraudulent evasion of duty, etc.)—

(a) in subsection (3)(3) for the words “4 or (4A)” there shall be substituted the words “(4), (4A) or (4B)”, and

(b) after subsection (4A)(4) there shall be inserted the following subsection—

“(4B) In the case of an offence under subsection (1) or (2) above in connection with the prohibition contained in regulation 2 of the Import of Seal Skins Regulations 1996, subsection (3) above shall have effect as if—

(a) for paragraph (a) there were substituted the following—

“(a) on summary conviction, to a fine not exceeding the statutory maximum or to imprisonment for a term not exceeding three months, or to both”; and

(b) in paragraph (b) for the words “7 years” there were substituted the words “2 years”.”.

(1) Subsection (4) was amended by the Forgery and Counterfeiting Act 1981 (c. 45), section 23(1) and the Finance Act 1988 (c. 39), section 12(1)(a) and (6).

(2) Subsection (5A) was inserted by the Forgery and Counterfeiting Act 1981, section 23(1).

(3) Subsection (3) was amended by the Forgery and Counterfeiting Act 1981, section 23(3) and the Finance Act 1988 (c. 39), section 12(1)(a) and (6).

(4) Subsection (4A) was inserted by the Forgery and Counterfeiting Act 1981, section 23(3).