



Finance Act 1968

1968 CHAPTER 44

PART I

CUSTOMS AND EXCISE

6 Customs control of persons entering or leaving the United Kingdom

- (1) Any person entering the United Kingdom shall, at such place and in such manner as the Commissioners may direct, declare any thing contained in his baggage or carried with him which—
 - (a) he has obtained outside the United Kingdom ; or
 - (b) being dutiable goods or chargeable goods within the meaning of the Purchase Tax Act 1963, he has obtained in the United Kingdom without payment of duty or purchase tax,and in respect of which he is not entitled to exemption from payment of duty and purchase tax by virtue of any order under section 7 of this Act.
- (2) Any person entering or leaving the United Kingdom shall answer such questions as the proper officer may put to him with respect to his baggage and any thing contained therein or carried with him, and shall, if required by the proper officer, produce that baggage and any such thing for examination at such place as the Commissioners may direct.
- (3) Any person failing to declare any thing or to produce any baggage or thing as required by this section shall be liable to a penalty of three times the value of the thing not declared or of the baggage or thing not produced, as the case may be, or £100, whichever is the greater; and any thing chargeable with any duty or tax which is found concealed or is not declared, and any thing which is being taken into or out of the United Kingdom contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, shall be liable to forfeiture.
- (4) Section 66 of the Customs and Excise Act 1952 (which is superseded by this section) shall cease to have effect; and section 67 of that Act (power to require evidence in

Status: This is the original version (as it was originally enacted).

support of information) shall have effect as if this section were contained in Part II of that Act.