



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IV **U.K.**

CONTROL OF IMPORTATION

[^{F1}Control of entry of goods]

Textual Amendments

- F1** S. 35 cross-heading substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 26](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)

35 Report inwards. **U.K.**

- (1) Report shall be made in such form and manner and containing such particulars as the Commissioners may direct of every [^{F2}vehicle] to which this section applies ^{F3}. . . .
- (2) This section applies to every ship arriving [^{F4}, or expected to arrive,] at a port—
 - (a) from any place outside the United Kingdom; or
 - (b) carrying any goods brought in that ship from some place outside the United Kingdom [^{F5}which have not yet been declared for a Customs procedure].
- (3) This section applies to every aircraft arriving [^{F4}, or expected to arrive,] at any place in the United Kingdom—
 - (a) from any place or area outside the United Kingdom; or
 - (b) carrying passengers or goods taken on board that aircraft at a place outside the United Kingdom, being passengers or goods either—

Status: Point in time view as at 28/12/2022.

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- (i) bound for a destination in the United Kingdom [^{F6}without yet having made a Customs declaration]; or
- (ii) bound for a destination outside the United Kingdom.

[^{F7}(3A) This section applies to every vehicle (other than a ship or aircraft) arriving, or expected to arrive, at any place in the United Kingdom—

- (a) from any place outside the United Kingdom; or
- (b) carrying any goods brought in the vehicle from a place outside the United Kingdom which have not yet been declared for a Customs procedure.]

(4) The Commissioners may make regulations prescribing the procedure for making report under this section.

(5) If the person by whom the report should be made fails to make report as required by or under this section—

- (a) he shall be liable on summary conviction to a penalty of [^{F8}level 3 on the standard scale]; and
- (b) any goods required to be reported which are not duly reported may be detained by any officer until so reported or until the omission is explained to the satisfaction of the Commissioners, and may in the meantime be deposited in a Queen’s warehouse.

(6) The person making the report shall at the time of making it answer all such questions relating to the [^{F9}vehicle], to the goods carried therein, to the crew and to the voyage, [^{F10}flight, or journey] as may be put to him by the proper officer; and if he refuses to answer he shall be liable on summary conviction to a penalty of [^{F11}level 3 on the standard scale].

(7) If at any time after a [^{F12}vehicle] carrying goods brought therein from any place outside the United Kingdom arrives [^{F13}in the United Kingdom, or][^{F14}in or over United Kingdom waters], [^{F15} . . . and before report has been made in accordance with this section—

- (a) bulk is broken; or
- (b) any alteration is made in the stowage of any goods carried so as to facilitate the unloading of any part thereof before due report has been made; or
- (c) any part of the goods is staved, destroyed or thrown overboard or any container is opened,

and the matter is not explained to the satisfaction of the Commissioners, [^{F16}the vehicle operator]^{F15} . . . shall be liable on summary conviction to a penalty of [^{F17}level 3 on the standard scale].

^{F18}(8)

[^{F19}(9) References in this section [^{F20}and in section 35A] to a place, area or destination outside the United Kingdom do not include referenes to a place, area or destination in the Isle of Man and in subsection (3)(b)(i) above the reference to a destination in the United Kingdom includes a reference to a destination in the Isle of Man.]

Textual Amendments

F2 Word in s. 35(1) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 27(2) (with

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- savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F3** Words in s. 35(1) repealed (1.1.1993) by S.I. 1992/3095, regs. 3(4)(a), 10(2), **Sch.2**.
- F4** Words in s. 35(2)(3) inserted (1.3.2008) by Immigration, Asylum and Nationality Act 2006 (c. 13), **ss. 35, 62(1)(2)**; S.I. 2007/3138, art. 3(a) (as amended (18.12.2007) by S.I. 2007/3580, art. 2)
- F5** Words in s. 35(2)(b) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 27(3)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F6** Words in s. 35(3)(b)(i) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 27(4)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F7** S. 35(3A) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 27(5)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F8** Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), **ss. 38, 46** and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **ss. 289F, 289G** and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6
- F9** Word in s. 35(6) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 27(6)(a)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F10** Words in s. 35(6) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 27(6)(b)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F11** Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), **ss. 38, 46** and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **ss. 289F, 289G** and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6
- F12** Word in s. 35(7) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 27(7)(a)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F13** Words in s. 35(7) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 27(7)(b)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F14** Words substituted by Territorial Sea Act 1987 (c. 49, SIF 29:1), s. 3, **Sch. 1 para. 4(2)**
- F15** Words in s. 35(7) repealed (1.1.1993) by S.I. 1992/3095, regs. 3(4)(c)(i)(ii), 10(2), **Sch.2**.
- F16** Words in s. 35(7) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 27(7)(c)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F17** Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), **ss. 38, 46** and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **ss. 289F, 289G** and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6
- F18** S. 35(8) repealed (1.1.1993) by S.I. 1992/3095, regs. 3(4)(d), 10(2), **Sch.2**.
- F19** S. 35(9) inserted by Isle of Man Act 1979 (c. 58), **Sch. 1 para. 6**
- F20** Words in s. 35(9) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 27(8)** (with

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savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

Modifications etc. (not altering text)

C1 S. 35(1) amended by S.I. 1990/2167, art. 4, Sch. para. 5(1)

C2 S. 35(7) amended by S.I. 1990/2167, art. 4, Sch. para. 5(2)

[^{F21}35A Obligation to confirm making of Customs declaration: particular vehicle operators U.K.]

- (1) The Commissioners may by regulations make provision requiring, in cases specified in the regulations, a vehicle operator to confirm that, in respect of all goods in the vehicle which are to be imported into the United Kingdom—
 - (a) a Customs declaration has been made in respect of them, or
 - (b) the vehicle operator reasonably believes that a Customs declaration has been made in respect of them.
- (2) The regulations may require the confirmation to be given in accordance with provision made by the regulations.
- (3) A vehicle operator who does not provide a confirmation in accordance with the regulations is liable on summary conviction to a penalty of level 3 on the standard scale.]

Textual Amendments

F21 S. 35A inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 28 (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

36 Provisions as to Her Majesty's ships, etc. U.K.]

- (1) The person in command of any ship having a commission from Her Majesty or any foreign State which has on board any goods loaded in any place outside the United Kingdom [^{F22}and the Isle of Man] shall, before any such goods are unloaded, or at any time when called upon to do so by the proper officer, deliver to the proper officer an account of the goods in accordance with subsection (2) below, and if he fails so to do he shall be liable on summary conviction to a penalty of [^{F23}level 3 on the standard scale].
- (2) An account of goods under subsection (1) above shall be in such form, and shall contain to the best of the knowledge of the person delivering the account such particulars, and shall be delivered in such manner, as the Commissioners may direct.
- (3) The person delivering such an account shall when delivering it answer all such questions relating to the goods as may be put to him by the proper officer and if he refuses to answer he shall be liable on summary conviction to a penalty of [^{F24}level 3 on the standard scale].
- (4) Subject in the case of ships having a commission from Her Majesty to any regulations made by the Treasury, the provisions of Parts III to VII of this Act as to the boarding and search of ships shall have effect in relation to such a ship as aforesaid as they

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have effect in relation to any other ship, and any officer may remove to a Queen's warehouse any goods loaded as aforesaid found on board the ship.

Textual Amendments

- F22** Words inserted by [Isle of Man Act 1979 \(c. 58\)](#), **Sch. 1 para. 7**
- F23** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), **ss. 38, 46** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **ss. 289F, 289G** and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6
- F24** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), **ss. 38, 46** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **ss. 289F, 289G** and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6

F25 **37** **U.K.**

Textual Amendments

- F25** S. 37 repealed (1.1.1993) by [S.I. 1992/3095](#), regs. 3(5), 10(2), **Sch.2**.

F26 **37A** **Initial and supplementary entries.** **U.K.**

Textual Amendments

- F26** [S. 37A](#) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 29** (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)

F27 **37B** **Postponed entry.** **U.K.**

Textual Amendments

- F27** [S. 37B](#) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 30** (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)

F28 **37C** **Provisions supplementary to ss. 37A and 37B.** **U.K.**

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Textual Amendments

F28 S. 37C omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 31](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(a)

^{F29}**38** **U.K.**

Textual Amendments

F29 S. 38 repealed (1.1.1993) by [S.I. 1992/3095](#), regs. 3(5), 10(2), [Sch.2](#).

^{F30}**38A** **U.K.**

Textual Amendments

F30 S. 38A. repealed (1.1.1993) by [S.I. 1992/3095](#), regs. 3(5), 10(2), [Sch.2](#).

^{F31}**38B** **Correction and cancellation of entry.** **U.K.**

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Textual Amendments

F31 S. 38B omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 32](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(a)

39 ^{F32}**Entry of surplus stores.** **U.K.**

[^{F32}(A1) This section applies only for excise duty purposes.]

- [^{F33}(1) Surplus stores of any [^{F34}ship, aircraft or railway vehicle]—
 - (a) may remain on board the [^{F34}ship, aircraft or railway vehicle] without payment of duty; or
 - (b) may be entered for warehousing, notwithstanding that they could not lawfully be imported as merchandise.

This is subject to subsection (2) below.]

(2) Goods entered for warehousing by virtue of subsection (1)(b) above shall not, except with the sanction of the Commissioners, be further entered, or be removed from the warehouse, otherwise than for use as stores.

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Textual Amendments

- F32** S. 39(A1) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 33** (as substituted by The Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020 (S.I. 2020/1439), regs. 1(3)(c), **5(3)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F33** S. 39(1) substituted (1.4.2015) by Finance Act 2014 (c. 26), **Sch. 21 paras. 2, 10**; S.I. 2015/812, art. 2
- F34** Words in s. 39(1) substituted (31.12.2020) by 2018 c. 22, **Sch. 7 para. 33(b)** (as substituted by The Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020 (S.I. 2020/1439), regs. 1(3)(c), **5(3)** (with savings and transitional provisions in 2020 c. 26, **Sch. 7 para. 7(7)-(9)**); S.I. 2020/1642, **reg. 4(a)**)

40 Removal of [^{F35}chargeable] goods to Queen's warehouse. **U.K.**

- (1) [^{F36}The proper officer may remove chargeable goods to a Queen's warehouse in any of the following cases—
- (a) where the goods have not been presented to Customs on import in accordance with Part 1 of the Taxation (Cross-border Trade) Act 2018 within the relevant number of days from the day on which the goods were imported;
 - (b) where the goods have not been moved to a temporary storage facility in accordance with paragraph 1 of Schedule 1 to that Act within the relevant number of days from the day on which the goods were required to be so moved;
 - (c) where a Customs declaration has not been made in respect of the goods within the relevant number of days from the day on which the goods were presented to Customs on import;
 - (d) where a document which is required to accompany a Customs declaration is not made available to Her Majesty's Revenue and Customs within the relevant number of days from the day on which it was required to be made available;
 - (e) where the 90 day period referred to in paragraph 1 of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 has ended and the goods have not been released to a Customs procedure within the relevant number of days from the day on which that period ended;
 - (f) where the goods have been released to a Customs procedure but have not been removed from a temporary storage facility within the relevant number of days from the day on which the goods were released to the procedure;
 - (g) where an officer of Revenue and Customs requires goods to be made available for examination and the goods are not made available within 21 days of the requirement being imposed; or
 - (h) where goods have been imported by sea and do not constitute a significant proportion of the ship's cargo, they are at any time after the arrival of the importing ship at the port at which they are to be unloaded the only goods remaining to be unloaded from that ship at that port.]
- (2) Where any small package or consignment of goods is imported, the proper officer may at any time after the relevant date cause that package or consignment to be deposited in a Queen's warehouse to await [^{F37}compliance with the customs formalities in respect of the goods].

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- (3) Without prejudice to section 99(3) below, if [^{F38}the relevant customs formalities are not complied with in respect of] any goods deposited in a Queen’s warehouse by the proper officer under this section [^{F39}...—
- (a) in the case of goods which are in the opinion of the Commissioners of a perishable nature, forthwith; or
 - (b) in any other case, within 3 months after they have been so deposited or such longer time as the Commissioners may in any case allow,
- the Commissioners may sell [^{F40}the goods].
- (4) In this section—
- (a) [^{F41}“the relevant number of days” means—
 - (i) where the goods have been imported by air, 7 clear days, and
 - (ii) in any other case, 14 clear days;]
 - (b) “the relevant date” means, subject to subsection (5) below, the date when report was made of the importing ship, aircraft or vehicle or of the goods under section 35 above, or, where no such report was made, the date when it should properly have been made.
- (5) [^{F42}Where any restriction is placed upon the unloading of goods from any vehicle by virtue of any enactment relating to the prevention of epidemic and infectious diseases, then, in relation to that vehicle—
- (a) “the relevant date” means the date of the removal of the restriction; and
 - (b) the relevant number of days referred to in any paragraph of subsection (1) other than paragraph (d) is counted from the day on which the restriction is removed rather than the day referred to within the paragraph concerned.]

Textual Amendments

- F35** Word in s. 40 heading substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 34\(7\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F36** S. 40(1) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 34\(2\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F37** Words in s. 40(2) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 34\(3\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F38** Words in s. 40(3) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 34\(4\)\(a\)\(i\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F39** Words in s. 40(3) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 34\(4\)\(a\)\(ii\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F40** Words in s. 40(3) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 34\(4\)\(b\)](#) (with

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savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

F41 S. 40(4)(a) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 34(5)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

F42 S. 40(5) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 34(6)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

Modifications etc. (not altering text)

C3 S. 40 modified by S.I. 1986/260, **regs. 5(c)**, 18

C4 S. 40(3) applied (10.1.2012) by The Postal Packets (Revenue and Customs) Regulations 2011 (S.I. 2011/3036), **regs. 1, 11** (with reg. 25)

41 Failure to comply with ^{F43}customs formalities]. **U.K.**

Without prejudice to any liability under any other provision of the Customs and Excise Acts 1979 ^{F44}—

- (a) any person importing goods who contravenes or fails to comply with any of the requirements made by or under this Part of this Act, or
- (b) any person who contravenes or fails to comply with any of the requirements made by or under Part 1 of the Taxation (Cross-border Trade) Act 2018 in connection with the presentation of goods to Customs on import, the making of a declaration relating to the storage of goods or the making of a Customs declaration,

shall] be liable on summary conviction to a penalty of ^{F45}level 2 on the standard scale], and the goods in question shall be liable to forfeiture ^{F46}... .

Textual Amendments

F43 Words in s. 41 heading substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 35(4)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

F44 Words in s. 41 substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 35(2)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

F45 Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), **s. 46** and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **s. 289G** and (N.I.) by S.I. 1984/703, (N.I. 3) art. 5

F46 Words in s. 41 omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 35(3)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

Status: Point in time view as at 28/12/2022.

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42 Power to regulate unloading, removal, etc. of imported goods. **U.K.**

- (1) The Commissioners may make regulations—
- (a) prescribing the procedure to be followed by a ship arriving at a port, an aircraft arriving at a customs and excise airport, [^{F47}any other vehicle entering the United Kingdom] or a person conveying goods into [^{F48}the United Kingdom] by land;
 - (b) regulating the unloading, landing, movement and removal of goods on their importation;
- and different regulations may be made with respect to importation by sea, air or land respectively.
- (2) If any person contravenes or fails to comply with any regulation made under this section or with any direction given by the Commissioners or the proper officer in pursuance of any such regulation, he shall be liable on summary conviction to a penalty of [^{F49}level 3 on the standard scale] and any goods in respect of which the offence was committed shall be liable to forfeiture.

^{F50}(3)

Textual Amendments

- F47** Words in s. 42(1)(a) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 36\(2\)\(a\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F48** Words in s. 42(1)(a) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 36\(2\)\(b\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F49** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\), ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\), ss. 289F, 289G](#) and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6
- F50** S. 42(3) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 36\(3\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

Modifications etc. (not altering text)

- C5** S. 42(1)(a) amended by S.I. 1990/2167, art. 4, [Sch. para. 6](#)

Provisions as to duty on imported goods

43 [^{F51}Excise duty] on imported goods. **U.K.**

- (1) Save as permitted by or under the customs and excise Acts ^{F52}..., no imported goods shall be delivered or removed on importation until the importer has paid to the proper officer any [^{F53}excise] duty chargeable thereon, and that duty shall, in the case of goods of which entry is made, be paid on making the entry.
- (2) [^{F54}Subject to subsections (2A), (2B) [^{F55}(2C) and (2D)] below,] the duties of ^{F56}... excise and the rates thereof chargeable on imported goods—

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- [^{F57}(a) if entry is made thereof, except where the entry is for warehousing, or if they are declared under section 78 below, shall be those in force with respect to such goods at the time when the entry is accepted or the declaration is made;]
- (b) if entry [^{F58}or, in the case of goods entered by bill of sight, perfect entry] is made thereof for warehousing, shall be ascertained in accordance with warehousing regulations;
- [^{F59}(c) if no entry is made thereof and the goods are not declared under section 78 below shall be—
 - ^{F60}(i)
 - (ii) [^{F61}... those in force with respect to such goods at the time of their importation.]
- ^{F62}(2A)
- ^{F62}(2B)
- ^{F62}(2C)
- [^{F63}(2D) Nothing in the provisions of subsections (1) and (2) above or of subsection (6) below or in any exception to any of those provisions made by or under [^{F64}section 44] below shall have effect for the purposes of any duty of excise chargeable on any goods for which—
 - (a) the excise duty point is fixed by regulations under section 1 of the Finance (No. 2) Act 1992; and
 - (b) the applicable rate of duty is determined in accordance with subsection (2) of that section.]
- (3) Any goods brought or coming into the United Kingdom by sea otherwise than as cargo, stores or baggage carried in a ship shall be chargeable with the like [^{F65}excise] duty, if any, as would be applicable to those goods if they had been imported as merchandise^{F66}....
- [^{F67}(4) Where, in accordance with approval given by the Commissioners, entry of goods is made by any method involving the use of a computer, subsection (2) above shall have effect as if the reference in paragraph (a) to the time of the delivery of the entry were a reference to the time when particulars contained in the entry are accepted by the computer.]
- (5) Subject to sections 10 and 11 of the Customs and Excise Duties (General Reliefs) Act 1979 (reliefs for re-imported goods) and save as provided by or under any such enactments or instruments as are mentioned in subsection (1) above, any goods which are re-imported into the United Kingdom [^{F68}after exportation from the United Kingdom or the Isle of Man], whether they were manufactured or produced in or outside the United Kingdom and whether or not any [^{F69}excise] duty was paid thereon at a previous importation, shall be treated for the purpose of charging [^{F70}excise] duty—
 - (a) as if they were being imported for the first time; and
 - (b) in the case of goods manufactured or produced in the United Kingdom, as if they had not been so manufactured or produced.
- [^{F71}(6) Where entry of goods is made otherwise than for warehousing and there is a reduction in the rate of duty of ^{F72}... excise chargeable on the goods between—
 - (a) the time mentioned in subsection (2)(a) above; and
 - (b) the time when the goods are cleared from ^{F73}... excise charge,

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the rate of the [^{F74}excise] duty chargeable on the goods shall, if the importer so requests, be that in force at the time mentioned in paragraph (b) above unless clearance of the goods has been delayed by reason of any act or omission for which the importer is responsible.

(7) Notwithstanding section 6(5) of the European Communities Act 1972 “duty of customs” in subsection (6) above does not include any agricultural levy.

^{F75}(8)

^{F75}(9)]

Textual Amendments

- F51** Words in s. 43 heading substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 37(10)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F52** Words in s. 43(1) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 37(2)(a)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F53** Word in s. 43(1) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 37(2)(b)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F54** Words inserted by S.I. 1982/1324, **reg. 2(2)**
- F55** Words in s. 43(2) substituted (1.12.1992 in so far as mentioned in S.I. 1992/2979, **art. 4** and 1.1.1993 in so far as then not already in force) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 1(5), **Sch. 1 para. 2(a)**; S.I. 1992/2979, **art. 4, Sch. Pt. 2**; S.I. 1992/3261, **art. 3**, Sch.
- F56** Words in s. 43(2) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 37(3)(a)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F57** S. 43(2)(a) substituted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(1), **Sch. 6 para. 7(2)**
- F58** Words repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), **Sch. 19 Pt. 1**
- F59** S. 43(2)(c) substituted by S.I. 1982/1324, **reg. 2(3)**
- F60** S. 43(2)(c)(i) and word omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 37(3)(b)(i)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F61** Words in s. 43(2)(c)(ii) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 37(3)(b)(ii)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F62** S. 43(2A)-(2C) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 37(4)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F63** S. 43(2D) inserted (1.12.1992 in so far as mentioned in S.I. 1992/2979, **art. 4** and 1.1.1993 in so far as then not already in force) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 1(5), **Sch. 1 para. 2(b)**; S.I. 1992/2979, **art. 4, Sch. Pt. 2**; S.I. 1992/3261, **art. 3**, Sch.

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- F64** Words in s. 43(2D) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(5)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F65** Word in s. 43(3) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(6)(a)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F66** Words in s. 43(3) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(6)(b)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F67** S. 43(4) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. 1**
- F68** Words substituted by Isle of Man Act 1979 (c. 58), **Sch. 1 para. 8**
- F69** Word in s. 43(5) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(7)(a)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F70** Word in s. 43(5) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(7)(b)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F71** S. 43(6)–(9) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 10(1), **Sch. 6 para. 7(4)**
- F72** Words in s. 43(6) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(8)(a)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F73** Words in s. 43(6)(b) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(8)(b)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F74** Word in s. 43(6) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(8)(c)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F75** S. 43(8)(9) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(9)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

Modifications etc. (not altering text)

- C6** S. 43 modified by S.I. 1986/260, **regs. 5(d)** (as substituted by S.I. 1986/1019, **reg. 2**), 18
- C7** S. 43 modified (10.1.2012) by The Postal Packets (Revenue and Customs) Regulations 2011 (S.I. 2011/3036), **regs. 1, 12** (with reg. 25) (as amended (31.08.2023) by The Postal Packets (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/872), **regs. 1(2), 3(8)**)
- C8** S. 43(1) modified by S.I. 1983/947, **regs. 12, 13**, 1988/1810, reg. 4 and 1988/1898, reg. 4 (S.I. 1983/947 is revoked 1.1.1993 by S.I. 1992/3152, **reg. 1(2)**)
- C9** S. 43(1) amended by S.I. 1985/1032, **reg. 11(a)** (which S.I. is revoked 1.1.1993 by S.I. 1992/3152, **reg. 1(2)**)
S. 43(1) amended by S.I. 1992/3152, **reg. 11(a)**.
S. 43: s. 43(1)(a) expressed to be amended (1.11.1993 - 31.10.1996) by virtue of S.I. 1992/3152, reg. 11(a) (with S.I. 1996/2537, **reg. 15(b)**)
- C10** S. 43(5) excluded (20.10.1995) by S.I. 1995/2518, **reg. 118(c)(i)**

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C11 S. 43(5) excluded (1.8.2021) by S.I. 1995/2518, regs. 133AB(c), 133L, 133N (as inserted by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, 43, 47)

44 Exclusion of s. 43(1) for importers etc. keeping standing deposits. U.K.

Where the Commissioners so direct, section 43(1) above shall not apply if and so long as the importer or his agent pays to, and keeps deposited with, the Commissioners a sum by way of standing deposit sufficient in their opinion to cover any [^{F76}excise] duty which may become payable in respect of goods entered by that importer or agent, and if the importer or agent complies with such other conditions as the Commissioners may impose.

Textual Amendments

F76 Word in s. 44 inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 38 (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

^{F77}**45 Deferred payment of customs duty. U.K.**

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Textual Amendments

F77 S. 45 omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 39 (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

^{F78}**46 Goods to be warehoused without payment of duty. U.K.**

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Textual Amendments

F78 S. 46 omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 40 (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

^{F79}**47 Relief from payment of duty of goods entered for transit or transshipment. U.K.**

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Textual Amendments

F79 S. 47 omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 41** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

^{F80} **48 Relief from payment of duty of goods temporarily imported. U.K.**

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Textual Amendments

F80 S. 48 omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 42** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

Forfeiture, offences, etc. in connection with importation

49 Forfeiture of goods improperly imported. U.K.

(1) Where—

- (a) except as provided by or under the Customs and Excise [^{F81}Acts 1979 or by or under the Taxation (Cross-border Trade) Act 2018, any imported goods, being goods chargeable by reference to] their importation with customs or excise duty, are, without payment of that duty—
 - (i) unshipped in any port,
 - (ii) unloaded from any aircraft in the United Kingdom,
 - (iii) [^{F82}unloaded from any other vehicle which has entered the United Kingdom, or]
 - (iv) removed from their place of importation or from any approved wharf, examination station or [^{F83}temporary storage facility or any place specified by an officer of Revenue and Customs under Part 1 of the Taxation (Cross-border Trade) Act 2018 as a place where the goods are required to be kept]; or
- (b) any goods are imported, landed or unloaded contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment; or
- (c) any goods, being goods chargeable with any duty or goods the importation of which is for the time being prohibited or restricted by or under any enactment, are found, whether before or after the unloading thereof, to have been concealed in any manner on board any ship or aircraft or, while in Northern Ireland, in [^{F84}any other vehicle]; or
- (d) any goods are imported concealed in a container holding goods of a different description; or

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- (e) [^{F85}any goods are found, whether before or after being released to or discharged from a Customs procedure, not to correspond with any information provided under Part 1 of the Taxation (Cross-border Trade) Act 2018;]
- (f) any imported goods are concealed or packed in any manner appearing to be intended to deceive an officer,
- those goods shall, subject to subsection (2) below, be liable to forfeiture.
- (2) Where any goods, the importation of which is for the time being prohibited or restricted by or under any enactment, are on their importation either—
- [^{F86}(a) declared as intended for exportation in the same vehicle,
- (b) declared for a transit procedure or a storage procedure, or
- (c) are otherwise to be warehoused for exportation or for use as stores,]
- the Commissioners may, if they see fit, permit the goods to be dealt with accordingly.

Textual Amendments

- F81** Words in s. 49(1)(a) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 43\(2\)\(a\)\(i\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F82** S. 49(1)(a)(iii) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 43\(2\)\(a\)\(ii\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F83** Words in s. 49(1)(a)(iv) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 43\(2\)\(a\)\(iii\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F84** Words in s. 49(1)(c) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 43\(2\)\(b\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F85** S. 49(1)(e) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 43\(2\)\(c\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F86** S. 49(2)(a)-(c) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 43\(3\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)

Modifications etc. (not altering text)

- C12** S. 49 modified by [S.I. 1986/260](#), [regs. 5\(e\)](#), 18
- C13** S. 49 modified (10.1.2012) by [The Postal Packets \(Revenue and Customs\) Regulations 2011 \(S.I. 2011/3036\)](#), [regs. 1](#), [13](#) (with [reg. 25](#))
- C14** S. 49(1) amended by [S.I. 1990/2167](#), [art. 4](#), [Sch. para. 7](#)
- C15** S. 49(1)(a) modified by [S.I. 1983/947](#), [regs. 12](#), [13](#) (which S.I. is revoked 1.1.1993 by [S.I. 1992/3152](#), [reg. 1\(2\)](#))
- C16** S. 49(1)(a) amended by [S.I. 1985/1032](#), [reg. 11\(a\)](#) (which S.I. is revoked 1.1.1993 by [S.I. 1992/3152](#), [reg. 1\(2\)](#))

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S. 49(1)(a) amended (1.11.1996) by S.I. 1992/3152, reg. 11(a) (as amended (1.11.1996) by S.I. 1996/2537, reg. 15(b)).

50 Penalty for improper importation of goods. **U.K.**

- (1) Subsection (2) below applies to goods of the following descriptions, that is to say—
 - (a) goods chargeable with a duty which has not been paid; and
 - (b) goods the importation, landing or unloading of which is for the time being prohibited or restricted by or under any enactment.
- (2) If any person with intent to defraud Her Majesty of any such duty or to evade any such prohibition or restriction as is mentioned in subsection (1) above—
 - (a) unships or lands in any port or unloads from any aircraft in the United Kingdom or from ^{F87}any other vehicle which has entered the United Kingdom] any goods to which this subsection applies, or assists or is otherwise concerned in such unshipping, landing or unloading; or
 - (b) removes from their place of importation or from any approved wharf, examination station, ^{F88}temporary storage facility, any place specified by an officer of Revenue and Customs under Part 1 of the Taxation (Cross-border Trade) Act 2018 as a place where the goods are required to be kept] or customs and excise station any goods to which this subsection applies or assists or is otherwise concerned in such removal,he shall be guilty of an offence under this subsection and may be detained.
- (3) If any person imports or is concerned in importing any goods contrary to any prohibition or restriction for the time being in force under or by virtue of any enactment with respect to those goods, whether or not the goods are unloaded, and does so with intent to evade the prohibition or restriction, he shall be guilty of an offence under this subsection and may be detained.
- (4) Subject to subsection ^{F89}(5), (5A) ^{F90}, ^{F91}(5AA),] (5B) or(5C)] below, a person guilty of an offence under subsection (2) or (3) above shall be liable—
 - (a) on summary conviction, to a penalty of ^{F92}the prescribed sum]^{F92}£20,000] 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 ^{F93}7 years], or to both.
- (5) In the case of an offence under subsection (2) or (3) above in connection with a prohibition or restriction on importation having effect by virtue of section 3 of the ^{M1}Misuse of Drugs Act 1971, subsection (4) above shall have effect subject to the modifications specified in Schedule 1 to this Act.

^{F94}(5A) In the case of—

- (a) an offence under subsection (2) or (3) above committed in Great Britain in connection with a prohibition or restriction on the importation of any weapon or ammunition that is of a kind mentioned in section 5(1)(a), (ab), (aba), (ac), (ad), (ae), (af)^{F95}, (ag), (ba)] or (c) or (1A)(a) of the Firearms Act 1968, ^{F96}or]
- (b) any such offence committed in Northern Ireland in connection with a prohibition or restriction on the importation of any weapon or ammunition that is of a kind mentioned in ^{F97}Article 6(1)(a), (ab), (ac), (ad), (ae) or (c) or

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(1A)(a)]^{F97} Article 45(1)(a), ^{F98} (aa)] (b), (c), (d), (e)]^{F99}, (ea), (fa)] or (g) or (2)(a)] of the Firearms (Northern Ireland) Order ^{F100}2004], ^{F101}...

^{F101}(c)

subsection (4)(b) above shall have effect ^{F102}as if for the words “imprisonment for a term not exceeding 7 years” there were substituted the words “ imprisonment for life ”.]

^{F103}(5AA) In the case of an offence under subsection (2) or (3) above committed in connection with the prohibition contained in section 20 of the Forgery and Counterfeiting Act 1981, subsection (4)(b) above shall have effect as if for the words “7 years” there were substituted the words “ 10 years ”.]

^{F104}(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 ^{F105}the statutory maximum]]^{F105}£20,000] or to imprisonment for a term not exceeding three months, or to both”;

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

^{F106}(5C) In the case of an offence under subsection (2) or (3) above in connection with a prohibition or restriction relating to the importation of nuclear material, subsection (4) (b) above shall have effect as if for the words “7 years” there were substituted the words “ 14 years ”.]

(6) If any person—

(a) imports or causes to be imported any goods concealed in a container holding goods of a different description; or

(b) ^{F107}directly or indirectly imports, or causes to be imported, any chargeable goods found, whether before or after being released to a Customs procedure, not to correspond with any information provided under Part 1 of the Taxation (Cross-border Trade) Act 2018,]

he shall be liable on summary conviction to a penalty of three times the value of the goods or ^{F108}level 3 on the standard scale], whichever is the greater.

(7) In any case where a person would, apart from this subsection, be guilty of—

(a) an offence under this section in connection with the importation of goods contrary to a prohibition or restriction; and

(b) a corresponding offence under the enactment or other instrument imposing the prohibition or restriction, 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.

Textual Amendments

F87 Words in s. 50(2)(a) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 44\(2\)\(a\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(a)

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- F88** Words in s. 50(2)(b) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 44(2)(b)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F89** Words in s. 50(4) substituted (15.11.1996) by S.I. 1996/2686, **art. 4(a)**
- F90** Words in s. 50(4) substituted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 8(3)(a)**; S.I. 2009/3074, art. 2(q)
- F91** Word in s. 50(4) inserted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(3)(a)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F92** S. 50(4)(a): sum substituted for words (E.W.) (12.3.2015) by The Legal Aid, Sentencing and Punishment of Offenders Act 2012 (Fines on Summary Conviction) Regulations 2015 (S.I. 2015/664), reg. 1(1), **Sch. 2 para. 1(3)(a)** (with reg. 5(1))
- F93** Words substituted by Finance Act 1988 (c. 33, SIF 40:1), **s. 12(1)(a)(6)**
- F94** S. 50(5A) substituted (22.1.2004) by Criminal Justice Act 2003 (c. 44), **ss. 293(2)**, 336(3), (4) (with s. 293(5)); S.I. 2004/81, art. 3(1)(2)(b)
- F95** Words in s. 50(5A)(a) inserted (14.7.2021) by Offensive Weapons Act 2019 (c. 17), s. 70(1), **Sch. 2 para. 2(a)** (with Sch. 2 para. 5); S.I. 2021/819, reg. 2(i)
- F96** Word in s. 50(5A)(a) inserted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(3)(b)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F97** Words in s. 50(5A)(b) substituted (N.I.) (1.2.2005) by The Firearms (Northern Ireland) Order 2004 (S.I. 2004/702), art. 1(3), **Sch. 7 para. 3** (with art. 81); S.R. 2005/4, art. 3 (with arts. 4-7)
- F98** Word in s. 50(5A)(b) inserted (N.I.) (20.9.2005) by The Firearms (Amendment) (Northern Ireland) Order 2005 (S.I. 2005/1966), arts. 1(2), **3(4)(a)**
- F99** Words in s. 50(5A)(b) inserted (14.7.2021) by Offensive Weapons Act 2019 (c. 17), s. 70(1), **Sch. 2 para. 2(b)** (with Sch. 2 para. 6); S.I. 2021/819, reg. 2(i)
- F100** Word in s. 50(5A)(b) substituted (N.I.) (1.2.2005) by The Firearms (Northern Ireland) Order 2004 (S.I. 2004/702), art. 1(3), **Sch. 7 para. 3** (with art. 81); S.R. 2005/4, art. 3 (with arts. 4-7)
- F101** S. 50(5A)(c) and word omitted (14.7.2014) by virtue of Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(3)(c)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F102** Words in s. 50(5A) substituted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(2)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F103** S. 50(5AA) inserted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(3)(d)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F104** S. 50(5B) inserted (15.11.1996) by S.I. 1996/2686, **reg. 4(1)(b)**
- F105** S. 50(5B)(a): sum substituted for words (E.W.) (12.3.2015) by The Legal Aid, Sentencing and Punishment of Offenders Act 2012 (Fines on Summary Conviction) Regulations 2015 (S.I. 2015/664), reg. 1(1), **Sch. 2 para. 1(3)(b)** (with reg. 5(1))
- F106** S. 50(5C) inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 8(3)(b)**; S.I. 2009/3074, art. 2(q)
- F107** S. 50(6)(b) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 44(3)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F108** Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c.48, SIF 39:1), **ss. 38**, 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c.21, SIF 39:1), **ss. 289F**, 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6

Modifications etc. (not altering text)

- C17** S. 50 applied (31.3.2002) by S.I. 2002/528, **reg. 5(4)**
- C18** S. 50: power to extend conferred (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 9(1)**; S.I. 2009/3074, art. 2(q)
- C19** S. 50(2) amended by S.I. 1990/2167, art. 4, **Sch. para. 8**

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- C20** S. 50(2)(3) modified (7.3.2008) by The Controlled Drugs (Drug Precursors)(Community External Trade) Regulations 2008 (S.I. 2008/296), regs. 1(1), **7(3)**
- C21** S. 50(4)(a) modified (7.3.2008) by The Controlled Drugs (Drug Precursors)(Community External Trade) Regulations 2008 (S.I. 2008/296), regs. 1(1), **7(4)(a)**
- C22** S. 50(4)(b) modified (7.3.2008) by The Controlled Drugs (Drug Precursors)(Community External Trade) Regulations 2008 (S.I. 2008/296), regs. 1(1), **7(4)(b)**
- C23** S. 50(4)(b) modified (20.2.2012) by The Forest Law Enforcement, Governance and Trade Regulations 2012 (S.I. 2012/178), regs. 1(2), **12**
- C24** S. 50(4)(b) modified (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **14(5)**
- C25** S. 50(4)(b) modified (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **18(5)**
- C26** S. 50(4)(b) modified (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **17(5)**
- C27** S. 50(4)(b) modified (7.1.2014) by The Export Control (North Korea and Ivory Coast Sanctions and Syria Amendment) Order 2013 (S.I. 2013/3182), arts. 1(1), **12(5)**
- C28** S. 50(4)(b) modified (26.9.2014) by The Export Control (Russia, Crimea and Sevastopol Sanctions) Order 2014 (S.I. 2014/2357), arts. 1(1), **11(5)**
- C29** S. 50(4)(b) modified (12.8.2016) by The Export Control (Libya Sanctions) Order 2016 (S.I. 2016/787), arts. 1, **9(5)**
- C30** S. 50(4)(b) modified (14.3.2018) by The Export Control (North Korea Sanctions) Order 2018 (S.I. 2018/200), arts. 1, **23(2)**
- C31** S. 50(4)(b) modified (31.12.2020) by The Somalia (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/642), regs. 1(2), **69(1)(2)**; S.I. 2020/1514, reg. 12(2)
- C32** S. 50(4)(b) modified (31.12.2020) by The Iraq (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/707), regs. 1(2), **56(1)(2)**; S.I. 2020/1514, reg. 14(2)
- C33** S. 50(4)(b) modified (31.12.2020) by The Russia (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/855), regs. 1(2), **86(1)(2)**; 2020 c. 1, Sch. 5 para. 1(1)
- C34** S. 50(4)(b) modified (31.12.2020) by The Democratic People's Republic of Korea (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/411), regs. 1(2), **116(1)(2)**; S.I. 2019/627, reg. 7(2)2020 c. 1, Sch. 5 para. 1(1)
- C35** S. 50(4)(b) modified (31.12.2020) by The Syria (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/792), regs. 1(3), **85(1)(2)**; 2020 c. 1, Sch. 5 para. 1(1)
- C36** S. 50(4)(b) modified (31.12.2020) by The Libya (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/1665), regs. 1(3), **72(2)**
- C37** S. 50(4)(b) modified (31.12.2020) by The Syria (United Nations Sanctions) (Cultural Property) (EU Exit) Regulations 2020 (S.I. 2020/1233), regs. 1(2), **25(2)**; S.I. 2020/1514, reg. 19

Marginal Citations

M1 1971 c. 38.

51 Special provisions as to proof in Northern Ireland. **U.K.**

- (1) If goods of any class or description chargeable with duty [^{F109}by reference to their importation] from the Republic of Ireland are found in the possession or control of any person ^{F110}in Northern Ireland, any officer or any person having by law in Northern Ireland the powers of an officer may require that person to furnish proof that the goods have not been imported from the Republic of Ireland or that the duty chargeable [^{F109}by reference to their importation] has been paid.
- (2) If proof of any matter is required to be furnished in relation to any goods under subsection (1) above but is not furnished to the satisfaction of the Commissioners,

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the goods shall, for the purposes of proceedings under the customs and excise Acts, be deemed to have been unlawfully imported from the Republic of Ireland without payment of duty, unless the contrary is proved.

Textual Amendments

- F109** Words in s. 51(1) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 45](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)
- F110** Words repealed by [Finance Act 1983 \(c. 28, SIF 40:1\)](#), s. 7(5), [Sch. 10 Pt. I](#)

Modifications etc. (not altering text)

- C38** S. 51 amended by [S.I. 1985/1032, reg. 11\(a\)](#) (which S.I. is revoked 1.1.1993 by [S.I. 1992/3152, reg. 1\(2\)](#))
- C39** S. 51 modified by [S.I. 1983/947, regs. 12, 13](#) (which S.I. is revoked 1.1.1993 by [S.I. 1992/3152, reg. 1\(2\)](#))
- C40** S. 51 amended (1.1.1993) by [S.I. 1992/3152, reg. 11\(a\)](#).

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