



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART V

CONTROL OF EXPORTATION

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.