



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART V

#### CONTROL OF EXPORTATION

##### *Offences in relation to exportation*

#### **67 Offences in relation to exportation of goods.**

(1) If any goods which have been loaded or retained on board any ship or aircraft for exportation are not exported to and discharged at a place outside the United Kingdom but are unloaded in the United Kingdom, then, unless—

- (a) the unloading was authorised by the proper officer; and
- (b) except where that officer otherwise permits, any duty chargeable and unpaid on the goods is paid and any drawback or allowance paid in respect thereof is repaid,

the master of the ship or the commander of the aircraft and any person concerned in the unshipping, relanding, landing, unloading or carrying of the goods from the ship or aircraft without such authority, payment or repayment shall each be guilty of an offence under this section.

(2) The Commissioners may impose such conditions as they see fit with respect to any goods loaded or retained as mentioned in subsection (1) above which are permitted to be unloaded in the United Kingdom.

(3) If any person contravenes or fails to comply with, or is concerned in any contravention of or failure to comply with, any condition imposed under subsection (2) above he shall be guilty of an offence under this section.

(4) Where any goods loaded or retained as mentioned in subsection (1) above or brought to a customs and excise station for exportation by land are—

*Status: Point in time view as at 12/03/2015.*

*Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Offences in relation to exportation is up to date with all changes known to be in force on or before 18 June 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. (See end of Document for details)*

- (a) goods from warehouse, other than goods which have been kept, without being warehoused, in a warehouse by virtue of section 92(4) below;
- (b) transit goods;
- (c) other goods chargeable with a duty which has not been paid; or
- (d) drawback goods,

then if any container in which the goods are held is without the authority of the proper officer opened, or any mark, letter or device on any such container or on any lot of the goods is without that authority cancelled, obliterated or altered, every person concerned in the opening, cancellation, obliteration or alteration shall be guilty of an offence under this section.

- (5) Any goods in respect of which an offence under this section is committed shall be liable to forfeiture and any person guilty of an offence under this section shall be liable on summary conviction to a penalty of three times the value of the goods or [<sup>F1</sup>level 3 on the standard scale], whichever is the greater.

#### Textual Amendments

- F1** 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)

- C1** S. 67(1) amended by [S.I. 1990/2167](#), art. 4, **Sch. para. 16**
- C2** S. 67(1)(b) 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)**)
- C3** S. 67(1)(b) 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. 67(1)(b) amended (1.1.1993) by [S.I. 1992/3152](#), **reg. 11(a)**.

## 68 Offences in relation to exportation of prohibited or restricted goods.

- (1) If any goods are—
  - (a) exported or shipped as stores; or
  - (b) brought to any place in the United Kingdom for the purpose of being exported or shipped as stores,

and the exportation or shipment is or would be contrary to any prohibition or restriction for the time being in force with respect to those goods under or by virtue of any enactment, the goods shall be liable to forfeiture and the exporter or intending exporter of the goods and any agent of his concerned in the exportation or shipment or intended exportation or shipment shall each be liable on summary conviction to a penalty of three times the value of the goods or [<sup>F2</sup>level 3 on the standard scale], whichever is the greater.

- (2) Any person knowingly concerned in the exportation or shipment as stores, or in the attempted exportation or shipment as stores, of any goods with intent to evade any such prohibition or restriction as is mentioned in subsection (1) above shall be guilty of an offence under this subsection and may be detained.
- (3) Subject to subsection (4) [<sup>F3</sup>, (4A) [<sup>F4</sup>, (4AA) ] or (4B)] below, a person guilty of an offence under subsection (2) above shall be liable—

*Status: Point in time view as at 12/03/2015.*

*Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Offences in relation to exportation is up to date with all changes known to be in force on or before 18 June 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. (See end of Document for details)*

- (a) on summary conviction, to a penalty of [<sup>F5</sup>the prescribed sum][<sup>F5</sup>£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 [<sup>F6</sup>7 years], or to both.
- (4) In the case of an offence under subsection (2) above in connection with a prohibition or restriction on exportation having effect by virtue of section 3 of the <sup>M1</sup>Misuse of Drugs Act 1971, subsection (3) above shall have effect subject to the modifications specified in Schedule 1 to this Act.

[<sup>F7</sup>(4A) In the case of—

- (a) an offence under subsection (2) <sup>F8</sup>... above committed in Great Britain in connection with a prohibition or restriction on the exportation of any weapon or ammunition that is of a kind mentioned in section 5(1)(a), (ab), (aba), (ac), (ad), (ae), (af) or (c) or (1A)(a) of the Firearms Act 1968, [<sup>F9</sup>or]
- (b) any such offence committed in Northern Ireland in connection with a prohibition or restriction on the exportation of any weapon or ammunition that is of a kind mentioned in [<sup>F10</sup>Article 6(1)(a), (ab), (ac), (ad), (ae) or (c) or (1A)(a)][<sup>F10</sup>Article 45(1)(a), [<sup>F11</sup>, (aa) ] (b), (c), (d), (e) or (g) or (2)(a)] of the Firearms (Northern Ireland) Order [<sup>F12</sup>1981][<sup>F12</sup>2004], <sup>F13</sup>...

<sup>F13</sup>(c) .....

subsection (3)(b) above shall have effect [<sup>F14</sup>as if for the words “imprisonment for a term not exceeding 7 years” there were substituted the words “ imprisonment for life ”].]

[<sup>F15</sup>(4AA) In the case of an offence under subsection (2) above committed in connection with the prohibition contained in section 21 of the Forgery and Counterfeiting Act 1981, subsection (3)(b) above shall have effect as if for the words “7 years” there were substituted the words “ 10 years ”.]

[<sup>F16</sup>(4B) In the case of an offence under subsection (2) above in connection with a prohibition or restriction relating to the exportation or shipment as stores of nuclear material, subsection (3)(b) above shall have effect as if for the words “7 years” there were substituted the words “ 14 years ”.]

(5) If by virtue of any such restriction as is mentioned in subsection (1) above any goods may be exported only when consigned to a particular place or person and any goods so consigned are delivered to some other place or person, the ship, aircraft or vehicle in which they were exported shall be liable to forfeiture unless it is proved to the satisfaction of the Commissioners that both the owner of the ship, aircraft or vehicle and the master of the ship, commander of the aircraft or person in charge of the vehicle—

- (a) took all reasonable steps to secure that the goods were delivered to the particular place to which or person to whom they were consigned; and
- (b) did not connive at or, except under duress, consent to the delivery of the goods to that other place or person.

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

- (a) an offence under subsection (1) or (2) above; and
- (b) a corresponding offence under the enactment or instrument imposing the prohibition or restriction in question, being an offence for which a fine or other penalty is expressly provided by that enactment or other instrument,

*Status: Point in time view as at 12/03/2015.*

*Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Offences in relation to exportation is up to date with all changes known to be in force on or before 18 June 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. (See end of Document for details)*

he shall not be guilty of the offence mentioned in paragraph (a) of this subsection.

#### Textual Amendments

- F2** 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
- F3** Words in s. 68(3) substituted (30.11.2009) by [Criminal Justice and Immigration Act 2008 \(c. 4\)](#), s. 153(7), **Sch. 17 para. 8(4)(a)**; S.I. 2009/3074, art. 2(q)
- F4** Word in s. 68(3) inserted (14.7.2014) by [Anti-social Behaviour, Crime and Policing Act 2014 \(c. 12\)](#), **ss. 111(7)(a)**, 185(1) (with **ss. 21, 33, 42, 58, 75, 93**); S.I. 2014/949, art. 6(d)
- F5** S. 68(3)(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(11)** (with reg. 5(1))
- F6** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), **s. 12(1)(a)(6)**
- F7** S. 68(4A) substituted (22.1.2004) by [Criminal Justice Act 2003 \(c. 44\)](#), **ss. 293(3)**, 336(3), (4) (with s. 293(5)); S.I. 2004/81, art. 3(1)(2)(b)
- F8** Words in s. 68(4A)(a) omitted (14.7.2014) by virtue of [Anti-social Behaviour, Crime and Policing Act 2014 \(c. 12\)](#), **ss. 111(6)(a)**, 185(1) (with **ss. 21, 33, 42, 58, 75, 93**); S.I. 2014/949, art. 6(d)
- F9** Word in s. 68(4A)(a) inserted (14.7.2014) by [Anti-social Behaviour, Crime and Policing Act 2014 \(c. 12\)](#), **ss. 111(7)(b)**, 185(1) (with **ss. 21, 33, 42, 58, 75, 93**); S.I. 2014/949, art. 6(d)
- F10** Words in s. 68(4A)(b) substituted (N.I.) (1.2.2005) by [The Firearms \(Northern Ireland\) Order 2004 \(S.I. 2004/702\)](#), art. 1(3), **Sch. 7 para. 4** (with art. 81); S.R. 2005/4, **art. 3** (with arts. 4-7)
- F11** Word in s. 68(4A)(b) inserted (N.I.) (20.9.2005) by [The Firearms \(Amendment\) \(Northern Ireland\) Order 2005 \(S.I. 2005/1966\)](#), arts. 1(2), **3(4)(b)**
- F12** Word in s. 68(4A)(b) substituted (N.I.) (1.2.2005) by [The Firearms \(Northern Ireland\) Order 2004 \(S.I. 2004/702\)](#), art. 1(3), **Sch. 7 para. 4** (with art. 81); S.R. 2005/4, **art. 3** (with arts. 4-7)
- F13** S. 68(4A)(c) and word omitted (14.7.2014) by virtue of [Anti-social Behaviour, Crime and Policing Act 2014 \(c. 12\)](#), **ss. 111(7)(c)**, 185(1) (with **ss. 21, 33, 42, 58, 75, 93**); S.I. 2014/949, art. 6(d)
- F14** Words in s. 68(4A) substituted (14.7.2014) by [Anti-social Behaviour, Crime and Policing Act 2014 \(c. 12\)](#), **ss. 111(6)(b)**, 185(1) (with **ss. 21, 33, 42, 58, 75, 93**); S.I. 2014/949, art. 6(d)
- F15** S. 68(4AA) inserted (14.7.2014) by [Anti-social Behaviour, Crime and Policing Act 2014 \(c. 12\)](#), **ss. 111(7)(d)**, 185(1) (with **ss. 21, 33, 42, 58, 75, 93**); S.I. 2014/949, art. 6(d)
- F16** S. 68(4B) inserted (30.11.2009) by [Criminal Justice and Immigration Act 2008 \(c. 4\)](#), s. 153(7), **Sch. 17 para. 8(4)(b)**; S.I. 2009/3074, art. 2(q)

#### Modifications etc. (not altering text)

- C4** S. 68 amended (1.7.1991) by [Criminal Justice \(International Co-operation\) Act 1990 \(c. 5, SIF 39:1\)](#), **s. 13(2)**; S.I. 1991/1072, **art. 2**Sch. Pt. II
- C5** S. 68 modified (7.3.2008) by [The Controlled Drugs \(Drug Precursors\)\(Community External Trade\) Regulations 2008 \(S.I. 2008/296\)](#), regs. 1(1), **6(3)**
- C6** S. 68: 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)
- C7** S. 68(1)(3)(a)(b) modified by S.I. 1991/1285, **reg. 6(a)-(c)**
- C8** S. 68(1) modified (7.3.2008) by [The Controlled Drugs \(Drug Precursors\)\(Community External Trade\) Regulations 2008 \(S.I. 2008/296\)](#), regs. 1(1), **6(4)(a)**
- C9** S. 68(2) excluded (1.3.1995) by S.I. 1995/271, **reg. 11(1)**  
 S. 68(2) excluded (15.11.1996) by S.I. 1996/2721, **reg. 11(1)**  
 S. 68(2) excluded (28.9.2000) by S.I. 2000/2620, **reg. 11(1)**
- C10** S. 68(3)(a) modified (7.3.2008) by [The Controlled Drugs \(Drug Precursors\)\(Community External Trade\) Regulations 2008 \(S.I. 2008/296\)](#), regs. 1(1), **6(4)(b)**

*Status: Point in time view as at 12/03/2015.*

*Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Offences in relation to exportation is up to date with all changes known to be in force on or before 18 June 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. (See end of Document for details)*

- C11 S. 68(3)(b) modified (1.5.2004) by Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) Order 2003 (S.I. 2003/2764), arts. 1, **21(6)**
- C12 S. 68(3)(b) modified (1.10.2006) by The Export of Radioactive Sources (Control) Order 2006 (S.I. 2006/1846), arts. 1, **12(4)**
- C13 S. 68(3)(b) modified (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **6(6)**
- C14 S. 68(3)(b) modified (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **5(6)**
- C15 S. 68(3)(b) modified (7.3.2008) by The Controlled Drugs (Drug Precursors)(Community External Trade) Regulations 2008 (S.I. 2008/296), regs. 1(1), **6(4)(c)**
- C16 S. 68(3)(b) modified (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **10(6)**
- C17 S. 68(3)(b) modified (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **42**
- C18 S. 68(3)(b) modified (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **6(4)**
- C19 S. 68(3)(b) modified (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **13(4)** (with art. 4)
- C20 S. 68(3)(b) modified (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **6(4)**
- C21 S. 68(3)(b) modified (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **14(4)**
- C22 S. 68(3)(b) modified (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **18(4)**
- C23 S. 68(3)(b) modified (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **8(4)**
- C24 S. 68(3)(b) modified (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **17(4)**
- C25 S. 68(3)(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(4)**
- C26 S. 68(3)(b) modified (26.9.2014) by The Export Control (Russia, Crimea and Sevastopol Sanctions) Order 2014 (S.I. 2014/2357), arts. 1(1), **11(4)**

#### Marginal Citations

M1 1971 c. 38.

### [<sup>F17</sup>68A Offences in relation to agricultural levies.

- (1) Without prejudice to section 11(1) of the Finance Act 1982, if any person is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any agricultural levy chargeable on the export of the goods, he shall be guilty of an offence and may be detained.

[ A person guilty of an offence under this section shall be liable—

- <sup>F18</sup>(2) (a) on summary conviction, to a penalty of [<sup>F19</sup>the prescribed sum][<sup>F19</sup>£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 7 years, or to both.]

- (3) Any goods in respect of which an offence under this section is committed shall be liable to forfeiture.

*Status: Point in time view as at 12/03/2015.*

*Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Offences in relation to exportation is up to date with all changes known to be in force on or before 18 June 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. (See end of Document for details)*

- (4) In this section “agricultural levy” has the same meaning as in section 6 of the European Communities Act 1972 and the provisions of this section apply notwithstanding that any such levy may be payable to [<sup>F20</sup>the Secretary of State, the Scottish Ministers, the National Assembly for Wales or (in relation to Northern Ireland) the Department of Agriculture and Rural Development, as the case may be].]

#### Textual Amendments

- F17** S. 68A added by [Finance Act 1982 \(c. 39, SIF 40:1\)](#), **s. 11(2)**  
**F18** S. 68A(2) substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), **s. 12(2)(6)**  
**F19** S. 68A(2)(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(12)** (with [reg. 5\(1\)](#))  
**F20** Words in s. 68A(4) substituted (15.11.2001) by [S.I. 2001/3686](#), **reg. 6(7)(a)**

#### [<sup>F21</sup>68B Special provisions as to proof in Northern Ireland.

- (1) If goods of any class or description chargeable with agricultural levies on their exportation from the United Kingdom are found in the possession or control of any person within the prescribed area 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 either—
- (a) that the goods are not intended for such exportation; or
  - (b) that the goods are intended for such exportation and any entry required to be made or security required to be given in connection with that exportation has been or will be made or given.
- (2) If proof of any matter is required to be furnished in relation to any goods under subsection (1) above but is not so furnished, the goods shall be liable to forfeiture.
- (3) In subsection (1) above “agricultural levy” has the same meaning as in section 6 of the European Communities Act 1972.]

#### Textual Amendments

- F21** S. 68B inserted by [Finance Act 1983 \(c. 28, SIF 40:1\)](#), **s. 8**

#### Modifications etc. (not altering text)

- C27** S. 68B amended by [S.I. 1987/2114](#), **reg. 2**

**Status:**

Point in time view as at 12/03/2015.

**Changes to legislation:**

Customs and Excise Management Act 1979, Cross Heading: Offences in relation to exportation is up to date with all changes known to be in force on or before 18 June 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.