



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART V U.K.

#### CONTROL OF EXPORTATION

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

#### 67 Offences in relation to exportation of goods. U.K.

- (1) If any goods which have been loaded or retained on board any [<sup>F1</sup>vehicle] 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,[<sup>F2</sup>the vehicle operator] and any person concerned in the unshipping, relanding, landing, unloading or carrying of the goods from the [<sup>F3</sup>vehicle] 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 <sup>F4</sup>... are—
  - (a) [<sup>F5</sup>goods in an excise warehouse or goods which have been declared for a storage procedure;]

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- (b) transit goods;
- (c) other goods chargeable with a duty which has not been paid [<sup>F6</sup>or goods which have been declared for an authorised use procedure or temporary admission procedure]; 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>F7</sup>level 3 on the standard scale], whichever is the greater.

#### Textual Amendments

- F1** Word in s. 67(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. 69\(2\)\(a\)](#) (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)
- F2** Words in s. 67(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. 69\(2\)\(b\)\(i\)](#) (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)
- F3** Word in s. 67(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. 69\(2\)\(b\)\(ii\)](#) (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)
- F4** Words in s. 67(4) 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. 69\(3\)\(a\)](#) (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)
- F5** S. 67(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. 69\(3\)\(b\)](#) (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)
- F6** Words in s. 67(4) 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. 69\(3\)\(c\)](#) (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)
- F7** 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\(2\)](#))

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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. U.K.

- (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>F8</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>F9</sup>, (4A) [<sup>F10</sup>, (4AA) ] or (4B)] below, a person guilty of an offence under subsection (2) above shall be liable—

- (a) on summary conviction, to a penalty of [<sup>F11</sup>the prescribed sum][<sup>F11</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>F12</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>F13</sup>(4A) In the case of—

- (a) an offence under subsection (2) <sup>F14</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)[<sup>F15</sup>, (ag), (ba)] or (c) or (1A)(a) of the Firearms Act 1968, [<sup>F16</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>F17</sup>Article 6(1)(a), (ab), (ac), (ad), (ae) or (c) or (1A) (a)][<sup>F17</sup>Article 45(1)(a), [<sup>F18</sup>, (aa)] (b), (c), (d), (e)[<sup>F19</sup>, (ea), (fa)] or (g) or (2) (a)] of the Firearms (Northern Ireland) Order [<sup>F20</sup>2004], <sup>F21</sup>...

<sup>F21</sup>(c) .....

subsection (3)(b) above shall have effect [<sup>F22</sup>as if for the words “imprisonment for a term not exceeding 7 years” there were substituted the words “imprisonment for life”].]

- [<sup>F23</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,

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subsection (3)(b) above shall have effect as if for the words “7 years” there were substituted the words “10 years”.]

[<sup>F24</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, [<sup>F25</sup>the vehicle in which they were exported] shall be liable to forfeiture unless it is proved to the satisfaction of the Commissioners that [<sup>F26</sup>both the owner of the vehicle and the vehicle operator]—

- (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,

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

#### Textual Amendments

- 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** 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)
- F10** 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)
- F11** 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))
- F12** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), **s. 12(1)(a)(6)**
- F13** 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)
- F14** 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)
- F15** Words in s. 68(4A)(a) inserted (14.7.2021) by [Offensive Weapons Act 2019 \(c. 17\)](#), s. 70(1), **Sch. 2 para. 3(a)** (with [Sch. 2 para. 5](#)); [S.I. 2021/819](#), reg. 2(i)
- F16** 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)
- F17** 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)
- F18** 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)**
- F19** Words in s. 68(4A)(b) inserted (14.7.2021) by [Offensive Weapons Act 2019 \(c. 17\)](#), s. 70(1), **Sch. 2 para. 3(b)** (with [Sch. 2 para. 6](#)); [S.I. 2021/819](#), reg. 2(i)

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- F20** 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)
- F21** 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)
- F22** 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)
- F23** 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)
- F24** 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)
- F25** Words in s. 68(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. 70(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)
- F26** Words in s. 68(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. 70(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)

#### **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)**
- 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)**

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- 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)**
- C27** S. 68(3)(b) modified (6.5.2016) by The Export Control (Iran Sanctions) Order 2016 (S.I. 2016/503), arts. 1(1), **15(4)**
- C28** S. 68(3)(b) modified (12.8.2016) by The Export Control (Libya Sanctions) Order 2016 (S.I. 2016/787), arts. 1, **9(4)**
- C29** S. 68(3)(b) modified (26.2.2018) by The Export Control (Venezuela Sanctions) Order 2018 (S.I. 2018/108), arts. 1(1), **8(6)**
- C30** S. 68(3)(b) modified (14.3.2018) by The Export Control (North Korea Sanctions) Order 2018 (S.I. 2018/200), arts. 1, **23(4)**
- C31** S. 68(3)(b) modified (13.8.2018) by The Export Control (Burma Sanctions) Order 2018 (S.I. 2018/871), arts. 1, **9(1)(2)**
- C32** S. 68(3)(b) modified (14.8.2018) by The Export Control (Burma Sanctions) (No. 2) Order 2018 (S.I. 2018/894), arts. 1, **9(2)**
- C33** S. 68(3)(b) modified by S.I. 2011/146, art. 2C(1) (as inserted (1.7.2020) by The Export Control (Somalia) (Amendment) Order 2020 (S.I. 2020/572), arts. 1, **5)**
- C34** S. 68(3)(b) modified (31.12.2020) by The Republic of Belarus (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/600), regs. 1(2), **54(1)(2)**; S.I. 2019/627, reg. 12(2)2020 c. 1, Sch. 5 para. 1(1)
- C35** S. 68(3)(b) modified (31.12.2020) by The Zimbabwe (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/604), regs. 1(2), **55(1)(2)**; S.I. 2019/627, reg. 13(2)2020 c. 1, Sch. 5 para. 1(1)
- C36** S. 68(3)(b) modified (31.12.2020) by The Iraq (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/707), regs. 1(2), **56(3)(4)**; S.I. 2020/1514, reg. 14(2)
- C37** S. 68(3)(b) modified (31.12.2020) by The Venezuela (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/135), regs. 1(2), **57(1)(2)**; S.I. 2019/627, reg. 3(2)2020 c. 1, Sch. 5 para. 1(1)
- C38** S. 68(3)(b) modified (31.12.2020) by The South Sudan (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/438), regs. 1(2), **55(1)(2)**; S.I. 2019/627, reg. 6(2)2020 c. 1, Sch. 5 para. 1(1)
- C39** S. 68(3)(b) modified (31.12.2020) by The Iran (Sanctions) (Nuclear) (EU Exit) Regulations 2019 (S.I. 2019/461), regs. 1(2), **62(1)(2)**; S.I. 2019/627, reg. 8(2)2020 c. 1, Sch. 5 para. 1(1)
- C40** S. 68(3)(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(3)(4)**; S.I. 2019/627, reg. 7(2)2020 c. 1, Sch. 5 para. 1(1)
- C41** S. 68(3)(b) modified (31.12.2020) by The Iran (Sanctions) (Human Rights) (EU Exit) Regulations 2019 (S.I. 2019/134), regs. 1(2), **57(1)(2)**; S.I. 2019/627, reg. 2(2)2020 c. 1, Sch. 5 para. 1(1)
- C42** S. 68(3)(b) modified (31.12.2020) by The Russia (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/855), regs. 1(2), **86(3)(4)**; 2020 c. 1, Sch. 5 para. 1(1)
- C43** S. 68(3)(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(4)**; S.I. 2020/1514, reg. 19
- C44** S. 68(3)(b) modified (31.12.2020) by The Syria (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/792), regs. 1(3), **85(3)(4)**; 2020 c. 1, Sch. 5 para. 1(1)
- C45** S. 68(3)(b) modified (31.12.2020) by The Sudan (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/753), regs. 1(2), **56(1)(2)**; S.I. 2020/1514, reg. 15(2)

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- C46** S. 68(3)(b) modified (31.12.2020) by The ISIL (Da'esh) and Al-Qaida (United Nations Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/466), regs. 1(2), **45(1)(2)**; S.I. 2019/627, reg. 9(2)2020 c. 1, Sch. 5 para. 1(1)
- C47** S. 68(3)(b) modified (31.12.2020) by The Yemen (Sanctions) (EU Exit) (No. 2) Regulations 2020 (S.I. 2020/1278), regs. 1(2), **55(1)(2)**; S.I. 2020/1514, reg. 20(2)
- C48** S. 68(3)(b) modified (31.12.2020) by The Burma (Sanctions) (EU Exit) Regulations 2019 (revoked) 2019 (S.I. 2019/136), regs. 1(2), **57(1)(2)**; S.I. 2019/627, reg. 4(2)2020 c. 1, Sch. 5 para. 1(1)
- C49** S. 68(3)(b) modified (31.12.2020) by The Democratic Republic of the Congo (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/433), regs. 1(2), **55(1)(2)**; S.I. 2019/627, reg. 5(2)2020 c. 1, Sch. 5 para. 1(1)
- C50** S. 68(3)(b) modified (31.12.2020) by The Central African Republic (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/616), regs. 1(2), **55(1)(2)**; S.I. 2020/1514, reg. 10(2)
- C51** S. 68(3)(b) modified (31.12.2020) by The Counter-Terrorism (International Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/573), regs. 1(2), **48(1)(2)**; S.I. 2019/627, reg. 11(2)2020 c. 1, Sch. 5 para. 1(1)
- C52** S. 68(3)(b) modified (31.12.2020) by The Libya (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/1665), regs. 1(3), **72(4)**
- C53** S. 68(3)(b) modified (31.12.2020) by The Somalia (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/642), regs. 1(2), **69(3)(4)**; S.I. 2020/1514, reg. 12(2)
- C54** S. 68(3)(b) modified (31.12.2020) by The Afghanistan (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/948), regs. 1(2), **44(1)(2)**; S.I. 2020/1514, reg. 16(2)
- C55** S. 68(3)(b) modified (31.12.2020) by The Lebanon (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/612), regs. 1(2), **30(1)(2)**; S.I. 2020/1514, reg. 9
- C56** S. 68(3)(b) modified (29.4.2021 at 5.00 pm) by The Myanmar (Sanctions) Regulations 2021 (S.I. 2021/496), regs. 1(3), **66(1)(2)**
- C57** S. 68(3)(b) modified (28.12.2022) by The Haiti (Sanctions) Regulations 2022 (S.I. 2022/1281), regs. 1(2), **46(1)(2)**
- C58** S. 68(3)(b) modified (14.12.2023) by The Iran (Sanctions) Regulations 2023 (S.I. 2023/1314), regs. 1(2), **85(2)** (with regs. 98-100)

#### Marginal Citations

**M1** 1971 c. 38.

#### [<sup>F27</sup>**68A Offences in relation to agricultural levies.** **U.K.**

- (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>F28</sup>(2) (a) on summary conviction, to a penalty of [<sup>F29</sup>the prescribed sum][<sup>F29</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.

- (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>F30</sup>the Secretary of State, the Scottish Ministers, the

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National Assembly for Wales or (in relation to Northern Ireland) the Department of Agriculture and Rural Development, as the case may be].]

#### Textual Amendments

- F27** S. 68A added by [Finance Act 1982 \(c. 39, SIF 40:1\)](#), **s. 11(2)**
- F28** S. 68A(2) substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), **s. 12(2)(6)**
- F29** 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\(1\)](#))
- F30** Words in s. 68A(4) substituted (15.11.2001) by [S.I. 2001/3686](#), **reg. 6(7)(a)**

#### [<sup>F31</sup>68B Special provisions as to proof in Northern Ireland. **U.K.**

- (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

- F31** S. 68B inserted by [Finance Act 1983 \(c. 28, SIF 40:1\)](#), **s. 8**

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

- C59** S. 68B amended by [S.I. 1987/2114](#), **reg. 2**



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