



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART V

#### CONTROL OF EXPORTATION

##### *Outward entry and clearance of goods*

#### **52 Meaning for this Part of “dutiabale or restricted goods”.**

[<sup>F1</sup>(1)] For the purposes of this Part of this Act “dutiabale or restricted goods” are goods of the following descriptions, that is to say—

- (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) any other goods chargeable with any duty which has not been paid;
- (d) drawback goods;
- (e) goods with respect to the exportation of which any restriction is for the time being in force under or by virtue of any enactment;
- (f) any goods required by or under any provision of this Act other than a provision of this Part or by or under a provision of any other Act to be entered before exportation or before shipment for exportation or as stores.

[<sup>F2</sup>(g) goods incorporating or resulting from the use of inward processing goods or any goods which, following a determination by the Commissioners, are to be treated for customs purposes as inward processing goods in substitution for such goods.]

[<sup>F3</sup>(2) In this section “inward processing goods” means goods imported for the purpose of being worked on, processed or used in any process or repaired and on the importation of which relief from import duty or agricultural levy was given on condition that goods incorporating or resulting from the use of them would be exported outside

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the [<sup>F4</sup>European Union]; and in this subsection “agricultural levy” means any tax or charge, not being a customs duty, provided for under the common agricultural policy or under any special arrangements which, pursuant to [<sup>F5</sup>Article 352 of the Treaty on the Functioning of the European Union] are applicable to goods resulting from the processing of agricultural products.]

#### Textual Amendments

- F1** Provisions of s. 52 renumbered as s. 52(1) by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(2)(4), **Sch. 7 Pt. II para. 2(1)(3)** (by s. 10(4) it is provided that s. 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)
- F2** S. 52(1)(g) inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(2)(4), **Sch. 7 Pt. II para. 2(1)(2)** (by s. 10(4) it is provided that s. 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)
- F3** S. 52(2) inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(2)(4), **Sch. 7 Pt. II para. 2(1)(3)** (by s. 10(4) it is provided that s. 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)
- F4** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F5** Words in s. 52(2) substituted (1.8.2012) by [The Treaty of Lisbon \(Changes in Terminology or Numbering\) Order 2012 \(S.I. 2012/1809\)](#), art. 2(1), **Sch. Pt. 1** (with art. 2(2))

#### [<sup>F6</sup>53] **Entry outwards of goods.**

- (1) Subject to the provisions of this Part of this Act, before any goods other than Community transit goods are exported or shipped as stores for use on a voyage or flight to an eventual destination outside the United Kingdom and the Isle of Man there shall be delivered by the exporter to the proper officer an entry outwards of the goods in such form and manner, containing such particulars and accompanied by such documents as the Commissioners may direct.
- (2) Except with the permission of the Commissioners no entry shall be delivered before the goods have been presented to the proper officer.
- (3) Where the Commissioners permit an entry to be delivered before presentation of the goods, the goods must be presented to the proper officer within such time as the Commissioners may allow; and if the goods are not so presented the entry shall be treated as not having been delivered.
- (4) Goods may be treated as presented to the proper officer if notice is given, in such form and manner as the Commissioners may direct, to the proper officer of the presence of the goods at a place designated by him.
- (5) An entry in respect of dutiable or restricted goods shall not be accepted unless security is given to the satisfaction of the Commissioners that the goods will, within such time as the Commissioners think reasonable, be exported and discharged at the destination for which they are entered or which is otherwise specified by the exporter or, in the case of goods for use as stores, that they will be duly so used or otherwise accounted for to the satisfaction of the Commissioners.
- (6) Acceptance of an entry by the proper officer shall be signified in such manner as the Commissioners may direct; and once acceptance of an entry in respect of any goods

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has been signified, the goods shall not be removed from the place where they were at the time of acceptance without the permission of the proper officer.

- (7) The Commissioners may relax all or any of the requirements imposed by this section as they think fit in relation to any goods and, if they do so, may impose substituted requirements.
- (8) If any dutiable or restricted goods of which entry is required under this section are shipped for exportation or as stores or are waterborne for such shipment before entry has been delivered and accepted, the goods shall be liable to forfeiture and where the shipping or making waterborne is done with fraudulent intent any person concerned therein with knowledge of that intent shall be guilty of an offence under this subsection and may be detained.
- (9) A person guilty of an offence under subsection (8) above shall be liable—
- (a) on summary conviction, to a penalty of [<sup>F7</sup>the prescribed sum][<sup>F7</sup>£20,000] or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding six 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>F8</sup>seven years] or to both.
- (10) If any goods which are not dutiable or restricted goods and of which entry is required under this section are exported or shipped for exportation or as stores before entry has been delivered and accepted, the exporter shall be liable on summary conviction to a penalty of [<sup>F9</sup>level 4 on the standard scale].
- (11) Any person who removes any goods in contravention of subsection (6) above or contravenes or fails to comply with any requirement imposed under subsection (7) above shall be liable on summary conviction to a penalty of [<sup>F9</sup>level 4 on the standard scale].
- (12) If any dutiable or restricted goods are found not to correspond with any entry in respect of them delivered under this section, they shall be liable to forfeiture.]

#### Textual Amendments

- F6** Ss. 53–58E substituted for ss. 53–58 by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(2)(4), [Sch. 7 Pt. I](#) (by s. 10(4) it is provided that s. 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)
- F7** S. 53(9)(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\(4\)](#) (with reg. 5(1))
- F8** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. 12(1)(a)(6)
- F9** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), s. 46, (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

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

- C1** S. 53 modified by [S.I. 1986/260](#), [regs. 5\(f\)\(i\)](#), 18
- C2** S. 53 modified (10.1.2012) by [The Postal Packets \(Revenue and Customs\) Regulations 2011 \(S.I. 2011/3036\)](#), [regs. 1, 14](#) (with [reg. 25](#))
- C3** S. 53 amended by [S.I. 1990/2167](#), [art. 4](#), [Sch. para. 9](#)

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## 54 Acceptance of incomplete entry.

- (1) The proper officer may, if he thinks fit, accept an entry which does not in every respect comply with section 53 above, but he shall not do so in a case in which the goods have not been presented.
- (2) Where an entry is accepted under this section the exporter shall, within such time as the Commissioners may allow, deliver to the proper officer such of the particulars or documents as were required to be, but were not, contained in or delivered with the entry or, if the proper officer so permits, deliver to him a substituted entry complying in all respects with section 53 above.
- (3) If any person fails to comply with subsection (2) above he shall be liable on summary conviction to a penalty of [<sup>F10</sup>level 4 on the standard scale].

### Textual Amendments

**F10** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\), s. 46](#), (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](#)

## 55 Correction and cancellation of entry.

- (1) The exporter may correct any of the particulars contained in an entry of goods under section 53 above after it has been accepted if—
  - (a) the appropriate authority has not been given for the removal of the goods; and
  - (b) the exporter has not been notified by an officer that the goods are to be examined; and
  - (c) the entry has not been found by an officer to be incorrect;
 and in paragraph (a) above “the appropriate authority” means—
  - (i) in the case of goods which have been presented to the proper officer at a place approved by the Commissioners under section 31(1)(b) above or at a place designated by the proper officer under section 53 above, any authority to remove the goods from the place where they were presented to the proper officer which is required under section 31 above or permission under section 53(6) above, and
  - (ii) in any other case, the authority to load the goods which is required under section 57(4) or section 66 below.
- (2) Particulars in an entry may be corrected after the giving of such authority as is mentioned in subsection (1)(a) above if they relate to a matter which can be established in the absence of the goods.
- (3) The proper officer may permit or require any correction allowed by subsection (1) above to be made by the delivery of a substituted entry.
- (4) Subject to subsection (5) below, an entry which has been accepted may be cancelled at the request of the exporter if he delivers to the proper officer all copies of the entry and such other documents delivered to him on or in connection with the entry as the Commissioners may require and shows to the satisfaction of the Commissioners that—
  - (a) the goods are in the United Kingdom and the arrangements for exporting them have been cancelled; and

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- (b) any payment to which he is entitled from the Commissioners or under [<sup>F11</sup>an EU] instrument by virtue of exporting the goods has been repaid or will not be paid.
- (5) An entry shall not be cancelled under subsection (4) above—
- (a) in a case where the exporter is informed by an officer that the goods are to be examined, until the examination has taken place; and
  - (b) until the exporter has complied with any requirements imposed by the Commissioners as to the movement of the goods in respect of which the entry was made to such places as they may specify.
- (6) Where an entry in respect of goods which are not dutiable or restricted goods is cancelled under subsection (4) above, the exporter shall within such period as may be specified by directions given by the Commissioners furnish them with such information and such documents relating to the goods as may be specified in the directions.
- (7) Any person who contravenes or fails to comply with subsection (6) above shall be liable on summary conviction to a penalty of [<sup>F12</sup>level 4 on the standard scale].

#### Textual Amendments

**F11** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 6 (with art. 3(2)(3), 4(2), 6(4)(5))

**F12** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), s. 46, (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

## 56 Failure to export.

- (1) Where any goods in respect of which an entry has been accepted have not been shipped or exported by land, an officer may by notice given to the exporter require the goods to be exported within such time as is specified in the notice; and if the notice is not complied with the entry shall be treated as cancelled.
- (2) Where, in the case of any such goods as are mentioned in subsection (1) above which are due to be loaded into a ship or aircraft specified in the entry or by the person having charge of them at the port or customs and excise airport of intended shipment, no notice has been served under that subsection and the goods have not been shipped by the time the ship or aircraft departs from the port or airport at which it has been cleared by the proper officer, then—
- (a) the entry shall be treated as cancelled at that time; and
  - (b) if the goods are dutiable or restricted goods, they shall be liable to forfeiture unless notice of the failure to export them is given to the proper officer immediately after that time.
- (3) Where an entry in respect of dutiable or restricted goods is treated as cancelled by virtue of this section—
- (a) if the exporter would have been entitled to a payment of any sum from the Commissioners or under [<sup>F11</sup>an][<sup>F11</sup>EU] instrument by virtue of exporting the goods, he shall take such steps as the Commissioners may direct to ensure that the sum is not paid to him or, if it has already been paid, he shall (unless the

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- Commissioners agree to his retaining it) repay it within seven days or such longer period as the Commissioners may allow;
- (b) the exporter shall within such period as may be specified by directions given by the Commissioners furnish them with such information and such documents as may be specified in the directions; and
- (c) if the goods have not been forfeited under subsection (2)(b) above, they shall be warehoused or, if the Commissioners so require, shall be moved to such place as the Commissioners may specify.
- (4) Where an entry in respect of goods which are not dutiable or restricted goods is treated as cancelled by virtue of this section, the exporter shall within such period as may be specified by directions given by the Commissioners furnish them with such information and such documents relating to the goods as may be specified in the directions.
- (5) Any person who contravenes or fails to comply with subsection (3) above shall be liable on summary conviction to a penalty of [<sup>F13</sup>[<sup>F14</sup>level 5 on the standard scale]] [<sup>F14</sup>£20,000] and the goods shall be liable to forfeiture.
- (6) Any person who contravenes or fails to comply with subsection (4) above shall be liable on summary conviction to a penalty of [<sup>F13</sup>level 4 on the standard scale].

#### Textual Amendments

- F11** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 6 (with art. 3(2)(3), 4(2), 6(4)(5))
- F13** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), s. 46, (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
- F14** S. 56(5): 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\(5\)](#) (with reg. 5(1))

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

- C4** S. 56 modified by [S.I. 1986/260](#), [regs. 5\(f\)\(ii\)](#), 18
- C5** S. 56(1)(2) amended by [S.I. 1990/2167](#), art. 4, [Sch. para. 10](#)

## 57 Delivery of entry by owner of exporting ship etc.

- (1) The Commissioners may direct that any entry required to be delivered under section 53 above in respect of any goods which are to be shipped or exported in a ship or aircraft and the documents which are required to accompany it shall, instead of being delivered by the exporter be delivered by the loader (that is to say the owner of the ship or aircraft or a person appointed by him) and such delivery shall be treated as delivery by the exporter for the purposes of this Part of this Act.
- (2) The proper officer shall not accept an entry which is delivered in pursuance of subsection (1) above unless the goods in respect of which the entry is made are under the control of the loader at the time of the delivery.
- (3) Directions under this section may impose on the loader requirements as to—
- (a) the place, time and manner in which entries and any documents required by virtue of section 31 above are to be delivered;

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- (b) the production to the proper officer of such documents as may be specified in the directions; and
  - (c) the information to be supplied to the proper officer and the form and manner in which the information is to be supplied.
- (4) Directions under this section may also require that the goods in respect of which the entry is to be made shall not be loaded into the ship or aircraft in which they are to be exported without the authority of the proper officer.
- (5) Directions under this section may authorise an officer to relax all or any of the requirements imposed by the directions and, if he does so, to impose substituted requirements.
- (6) If a person without reasonable excuse fails to comply with any requirement imposed on him under this section he shall be liable on summary conviction to a penalty of [F15]level 4 on the standard scale] or in the case of a failure to comply with a requirement imposed by virtue of subsection (4) above to a penalty of [F15][F16]level 5 on the standard scale]] [F16]£20,000].
- (7) For the purposes of this section a ship subject to charter by demise shall be treated as owned by the charterer.

#### Textual Amendments

- F15** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\), s. 46](#), (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](#)
- F16** S. 57(6): 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\(6\)](#) (with [reg. 5\(1\)](#))

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

- C6** S. 57(1)(4) amended by [S.I. 1990/2167, art. 4, Sch. para. 11](#)

## 58 Simplified clearance procedure.

- (1) If the Commissioners think fit so to direct goods which are not dutiable or restricted goods may be shipped for exportation without entry under section 53 above if—
- (a) the exporter is registered in a register of exporters maintained by the Commissioners for the purposes of this section; and
  - (b) before the goods are shipped the conditions mentioned in subsection (3) below are satisfied.
- (2) The Commissioners may for the purposes of this section—
- (a) enter in a register maintained by them any person applying for registration and appearing to them to be concerned in the exportation of goods and to satisfy such requirements for registration as they may think fit to impose;
  - (b) give directions imposing requirements on registered persons including, in particular, requirements as to the keeping of records and accounts and the giving of access to them;
  - (c) assign to registered persons numbers for use under this section; and

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- (d) suspend or cancel the registration of any person if it appears to them that he has failed to comply with any direction under this section or with section 58B(1) or (2) below or that there is other reasonable cause for suspension or cancellation.
- (3) The conditions referred to in subsection (1) above are—
- (a) that the goods are presented to the proper officer;
  - (b) that the exporter delivers to the proper officer and the proper officer accepts such document relating to the goods as the directions may require bearing an endorsement which contains a number assigned to the exporter under this section; and
  - (c) that the exporter complies with such other requirements as the directions may impose;
- and goods may be treated as presented to the proper officer if notice is given, in such form and manner as the Commissioners may direct, to the proper officer of the presence of the goods at a place designated by him.
- (4) The document referred to in subsection (3)(b) above shall be delivered in such manner as the directions may require and acceptance of that document by the proper officer shall be signified in such manner as the Commissioners may direct; and once acceptance of a document relating to any goods has been signified, the goods shall not be removed from the place they were at the time of acceptance without the permission of the proper officer.
- (5) Directions under this section may contain provision enabling the Commissioners to exclude shipments of goods from their operation in such cases as the Commissioners think fit by giving notice to that effect in accordance with the directions.
- (6) The Commissioners may relax any requirement imposed under this section as they think fit in relation to any goods and, if they do so, may impose substituted requirements.
- (7) Sections 55 and 57 above and section 58D(3) below shall apply in relation to a document required to be delivered under subsection (3)(b) above as they apply in relation to an entry and section 56 above shall apply in relation to goods in respect of which such a document has been accepted under that subsection as it applies to goods in respect of which an entry has been accepted.

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

C7 S. 58 modified by [S.I. 1986/260](#), [regs. 5\(f\)\(iii\)](#), 18

**58A Local export control.**

- (1) If the Commissioners think fit so to direct, goods may be shipped for exportation or exported by land without entry under section 53 above if—
- (a) the exporter is registered in a register maintained by the Commissioners for the purposes of this section; and
  - (b) the conditions mentioned in subsection (3) below are satisfied.

<sup>[F17]</sup> and, subject to and to such modifications as may be specified in the directions, this section and section 58D below shall apply in relation to goods which, for the purposes of any Community regulation relating to export refunds or monetary compensatory



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amounts, are treated as exports as if the supply of the goods were their exportation or, as the case may require, their shipping for exportation]

- (2) The Commissioners may for the purposes of this section—
- (a) maintain a register of exporters whose premises are approved by the Commissioners under section 31 above for the examination of goods intended for export;
  - (b) enter in the register any such persons applying for registration who satisfy such requirements for registration as the Commissioners may think fit to impose;
  - (c) give directions imposing requirements on registered persons including, in particular, requirements as to the keeping of records and accounts and the giving of access to them;
  - (d) assign to registered persons numbers for use under this section; and
  - (e) suspend or cancel the registration of any person if it appears to them that he has failed to comply with any direction under this section or with section 58B(1) or (2) below or that there is other reasonable cause for suspension or cancellation.
- (3) The conditions referred to in subsection (1) above are—
- (a) that before the goods are removed from the approved premises—
    - (i) the exporter delivers to the proper officer, at such time and place as he may require, a notice of the intention to remove the goods, being a notice in such form and containing such particulars as may be required by the directions; and
    - (ii) on such day as the proper officer may appoint (not being earlier than the day that notice is delivered or later than the day the goods are removed) the exporter enters such particulars of the goods and of such other matters as may be required by the directions in a record maintained by him at such place as the proper officer may require; and
  - (b) that before the goods are shipped [<sup>F18</sup>for exportation or exported by land], the exporter delivers to the proper officer such document relating to the goods as the directions may require bearing an endorsement which contains a number assigned to the exporter under this section and complies with such other requirements as the directions may impose.
- (4) The directions may impose requirements as to—
- (a) the manner in which the notice referred to in paragraph (a)(i) of subsection (3) above shall be delivered and the form it should take;
  - (b) the manner and form in which the record referred to in paragraph (a)(ii) of that subsection should be maintained; and
  - (c) the place at which and the manner in which the document referred to in paragraph (b) of that subsection should be delivered;
- and the conditions mentioned in that subsection shall not be treated as satisfied unless any requirements which are so imposed are complied with.
- (5) The Commissioners may, in addition to any exporter within subsection (2)(a) above, enter in the register any person who applies to them to be registered and satisfies them—
- (a) that the exporter is a company under the applicant's control; or
  - (b) that the exporter has agreed to the registration of the applicant in addition to the exporter.

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- (6) Where in pursuance of subsection (5) above both an exporter and another person are registered—
- (a) the proper officer shall direct which of them shall do the things mentioned in subsection (3) above and section 58B(1) below; and
  - (b) the registration of both of them may be cancelled or suspended under subsection (2)(e) above if it appears to the Commissioners that either of them has failed as mentioned in that subsection.
- (7) The Commissioners may relax any requirement imposed under this section as they think fit in relation to any goods and, if they do so, may impose substituted requirements.
- [<sup>F19</sup>(7A) Without prejudice to the powers of the Commissioners under subsection (7) above, they may direct that, in relation to goods of a description specified in the directions which are shipped for exportation or exported by land by an exporter of a description so specified, paragraph (a) of subsection (3) above shall have effect as if—
- (a) in sub-paragraph (i) the words “time and” were omitted; and
  - (b) for sub-paragraph (ii) there were substituted—
    - “(ii) at the time that notice is delivered or immediately thereafter, the exporter enters such particulars of the goods and of such other matters as may be required by the directions in a record maintained by him at such place as the proper officer may require; and
    - (iii) the proper officer informs the exporter that he consents to the removal of the goods; and”.]
- (8) Section 56 above shall apply in relation to goods in respect of which particulars have been entered in a record under subsection (3)(a) above as it applies in relation to goods in respect of which an entry has been accepted.

#### Textual Amendments

**F17** Words inserted by [Finance Act 1987 \(c. 16, SIF 40:1\)](#), **s. 8(1)**

**F18** Words inserted by [Finance Act 1987 \(c. 16, SIF 40:1\)](#), **s. 8(2)**

**F19** S. 58A(7A) inserted by [Finance Act 1987 \(c. 16, SIF 40:1\)](#), **s. 8(3)**

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

**C8** S. 58A modified by [S.I. 1986/260](#), **regs. 5(f)(iv)**, 18

### 58B Provisions supplementary to ss. 58 and 58A.

- (1) Where by virtue of section 58 or 58A above goods have been shipped for exportation or exported by land without entry under section 53 above, the exporter shall deliver to the proper officer a specification of the goods containing, as the Commissioners may direct, either the particulars that would have been required to be contained in the entry or such other particulars as may be so directed.
- (2) The specification referred to in subsection (1) above may, if the Commissioners permit, be a single specification relating to the goods exported during a particular period and shall be delivered at such place and in such manner and by such time as the Commissioners may allow.

**Status:** Point in time view as at 01/04/2015. This version of this cross heading contains provisions that are prospective.

**Changes to legislation:** Customs and Excise Management Act 1979, Cross Heading: Outward entry and clearance of goods is up to date with all changes known to be in force on or before 04 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)

- (3) If any person fails to deliver a specification in accordance with the foregoing provisions of this section or delivers a specification which is incorrect and does not correct it within a period of fourteen days following delivery, he shall be liable on summary conviction to a penalty of <sup>F20</sup>level 4 on the standard scale].
- (4) In connection with any arrangements approved by the Commissioners for recording particulars of exported goods by computer they may relax the requirements of subsections (1) and (2) above by suspending the obligation to deliver the specifications there mentioned on condition that—
  - (a) the particulars which should otherwise be contained in the specifications, or such of those particulars as the Commissioners may specify, are recorded by computer in accordance with the arrangements; and
  - (b) the particulars so recorded are subsequently delivered to the proper officer within such time as the Commissioners may specify;but subject to such other conditions as they may impose.
- (5) If any person without reasonable excuse fails to comply with a requirement imposed on him by or under section 58 or 58A above he shall be liable on summary conviction to a penalty of <sup>F20</sup>level 4 on the standard scale].
- (6) If any person for the purpose of enabling goods to be shipped in accordance with either of those sections furnishes any document bearing a number assigned under that section which is not one for the time being assigned to him or to another person who has consented to his furnishing the document bearing that number, he shall be liable on summary conviction to a penalty of <sup>F20</sup>level 4 on the standard scale].
- (7) In sections 58 and 58A above references to a person registered under either of those sections do not include references to a person whose registration is for the time being suspended; and for the purposes of subsection (6) above a person whose registration is for the time being suspended shall be regarded as not having any number assigned to him.

#### Textual Amendments

**F20** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [s. 46](#), (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

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

**C9** S. 58B modified by [S.I. 1986/260](#), [regs. 5\(g\)](#), 18

### 58C Pipe-lines and export of ships and aircraft.

- (1) For the purposes of this Part of this Act goods which are to be exported by means of a pipe-line shall be treated as having been presented to the proper officer when notice of the goods to be exported has been given to the proper officer and accepted by him.
- (2) Notice under subsection (1) above shall be given by such person and in such form and manner and shall contain such particulars as the Commissioners may direct.
- (3) A ship or aircraft departing from the United Kingdom which—
  - (a) is within the definition of dutiable or restricted goods in section 52 above; or

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(b) is a ship built, or aircraft manufactured, in the United Kingdom departing for the first time for a voyage or flight to a place outside the United Kingdom for the purpose of its delivery to a consignee outside the United Kingdom, shall be treated for the purposes of this Part of this Act both as goods shipped for exportation and as the exporting ship or aircraft and, in the case of a ship or aircraft within paragraph (b) above, the owner of the ship or aircraft or, where the owner is outside the United Kingdom, the builder of the ship or the manufacturer of the aircraft shall be deemed to be the exporter.

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

C10 S. 58C(3) modified and amended by S.I. 1990/2167, art. 4, Sch. para. 12

**58D Operative date for Community purposes.**

- (1) Except as provided by any <sup>F11</sup>EU regulation or other instrument having the force of law and subject to subsection (3) below, the operative date for determining whether any, and if so what, levy or other charge provided for under any <sup>F11</sup>EU provision governing the exportation of goods is due in respect of the goods and for applying any other such provision including, in particular, any provision whereby any refund or relief is due in respect of the goods shall be such date as is mentioned in subsection (2) below.
- (2) The date referred to in subsection (1) above is—
- in a case where an entry or a document such as is mentioned in section 58(3) (b) above is delivered, the date of acceptance of the entry or document;
  - in the case of goods particulars of which are entered in a record in accordance with section 58A(3)(a)(ii) above, <sup>F21</sup>as set out in section 58A(7A)(b) above, the day entry is made];
  - in the case of goods in relation to which substituted requirements are imposed under section 53(7) or 58(6) above, such date as the Commissioners may specify;
  - in any other case, the date on which the goods are shipped or exported by land or, if that date cannot be established to the Commissioners' satisfaction, such date as they may specify.
- (3) At the time when the proper officer accepts an entry delivered in pursuance of section 57(1) above he may direct that the operative date for the purposes of this section shall be the date on which the entry was furnished by the exporter to the loader.
- (4) Where a substituted entry is delivered under section 54(2) or 55(3) above the entry referred to in subsection (2)(a) and (3) above is the original entry.

**Textual Amendments**

F11 Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011](#) (S.I. 2011/1043), arts. 2, 3, 6 (with art. 3(2)(3), 4(2), 6(4)(5))

F21 Words substituted by [Finance Act 1987](#) (c. 16, SIF 40:1), s. 8(4)

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

C11 S. 58D amended by S.I. 1990/2167, art. 4, Sch. para. 9

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**Status:** Point in time view as at 01/04/2015. This version of this cross heading contains provisions that are prospective.

**Changes to legislation:** Customs and Excise Management Act 1979, Cross Heading: Outward entry and clearance of goods is up to date with all changes known to be in force on or before 04 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)

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## **58E Authentication of Community customs documents.**

- (1) In such cases as the Commissioners may direct, an officer shall not authenticate any Community customs documents unless—
  - (a) there is presented with the document—
    - (i) an entry relating to the goods in question and complying with section 53 above; or
    - (ii) a document relating to the goods and complying with section 58(3) (b) above; or
    - (iii) a document to be used instead of an entry or such a document as aforesaid by virtue of substituted requirements imposed under section 53(7) or 58(6) above; and
  - (b) the officer marks the Community customs document and the entry or other document referred to in paragraph (a) above with a registration number allocated by the Commissioners for that purpose.
- (2) Subject to subsections (3) and (4) below, a person who has obtained an authenticated Community customs document in respect of any goods shall surrender it at the office at which it was obtained, together with the entry or other documents marked under subsection (1)(b) above (“the marked export document”), unless—
  - (a) the goods are shipped, or cleared by the proper officer for export by land, before the end of such period as may be specified by directions given by the Commissioners; and
  - (b) the marked export document is delivered to the proper officer as required by or under the provisions mentioned in subsection (1)(a) above.
- (3) The proper officer may, on an application made to him before the end of the period mentioned in subsection (2) above, permit the retention of the authenticated Community customs document and the marked export document.
- (4) The proper officer may at any time require a person who has obtained an authenticated Community customs document in respect of any goods to surrender to him that document and the marked export document.
- (5) If a person without reasonable excuse fails to comply with subsection (2) above he shall be liable on summary conviction to a penalty of [<sup>F22</sup>level 4 on the standard scale]; and if a person without reasonable excuse fails to comply with a requirement imposed under subsection (4) above he shall be liable on summary conviction to a penalty of [<sup>F22</sup>[<sup>F23</sup>level 5 on the standard scale]][<sup>F23</sup>£20,000].
- (6) In this section “Community customs document” means a document which in accordance with any [<sup>F11</sup>EU] instrument or any agreement permitted under such an instrument or in accordance with any arrangements made between the Commissioners and any other customs authority—
  - (a) is used to indicate whether or not the goods are Community goods or are subject to duty at a preferential rate in any country with which the [<sup>F4</sup>European Union] has an agreement of association; and
  - (b) is required to be authenticated by the customs authorities of the member State from which they are exported.
- [<sup>F24</sup>(7) In subsection (6) above “Community goods” means goods which satisfy the conditions laid down in Articles 28 and 29 of the Treaty on the Functioning of the European Union.]

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### Textual Amendments

- F4** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F11** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 6 (with art. 3(2)(3), 4(2), 6(4)(5))
- F22** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), s. 46, (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
- F23** S. 58E(5): 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\(7\)](#) (with reg. 5(1))
- F24** S. 58E(7) substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), art. 2, [Sch. 1 para. 1](#) (with arts. 3(2)(3), 4(2), 6(4)(5))

### Modifications etc. (not altering text)

- C12** S. 58E amended by S.I. 1990/2167, art. 4, [Sch. para. 9](#)

PROSPECTIVE

## 59 Restrictions on putting export goods alongside for loading.

- (1) This section applies to all goods which are required [<sup>F25</sup>to be exported in accordance with the applicable export provisions].
- (2) The Commissioners may make regulations—
  - (a) prohibiting, as from such date as is specified in the regulations, the putting of any goods to which this section applies alongside any [<sup>F26</sup>vehicle other than a road vehicle] for loading for exportation, except under a written authority in that behalf obtained in accordance with, and in such form as is specified in, the regulations; and
  - (b) requiring any person putting goods alongside a [<sup>F27</sup>vehicle other than a road vehicle] under one or more such authorities to endorse the authority or each of the authorities with such particulars as are specified in the regulations, and to deliver the endorsed authority or authorities, together with a written statement of the number of authorities delivered, to the proper officer within such period as is so specified.
- (3) Regulations under subsection (2) above may make different provision for different circumstances.
- (4) Without prejudice to section 3 above, subsection (2) above shall apply to the charging of goods into a pipe-line for exportation as it applies to the putting of goods alongside a ship or aircraft for loading for exportation.
- (5) The Commissioners may relax any requirement imposed under subsection (2) above as they think fit in relation to any goods.
- (6) Any person who contravenes or fails to comply with any regulation under subsection (2) above shall be liable on summary conviction to a penalty of [<sup>F28</sup>level 3 on the standard scale].

*Status:* Point in time view as at 01/04/2015. This version of this cross heading contains provisions that are prospective.

*Changes to legislation:* Customs and Excise Management Act 1979, Cross Heading: Outward entry and clearance of goods is up to date with all changes known to be in force on or before 04 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)

(7) This section shall not come into force until such day as the Commissioners may appoint by order made by statutory instrument.

#### Textual Amendments

- F25** Words in s. 59(1) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 60\(2\)](#)
- F26** Words in s. 59(2)(a) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 60\(3\)](#)
- F27** Words in s. 59(2)(b) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 60\(3\)](#)
- F28** 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)

- C13** Power of appointment conferred by s. 59(7) not exercised

## 60 Additional restrictions as to certain export goods.

- (1) No person shall export any dutiable or restricted goods falling within paragraphs (a) to (d) of section 52 above, or enter any such goods for exportation, in any ship of less than 40 tons register.
- (2) Subsection (1) above shall not apply to hovercraft, but dutiable or restricted goods shall only be exported in a hovercraft if it is of a class or description for the time being approved by the Commissioners and subject to such conditions and restrictions as they may impose.
- (3) Any goods shipped or entered contrary to subsection (1) or (2) above shall be liable to forfeiture.
- (4) A person contravening or failing to comply with subsection (2) above, or with any condition or restriction imposed thereunder, shall be liable on summary conviction to a penalty of three times the value of the goods or [<sup>F29</sup>level 3 on the standard scale], whichever is the greater.

(5<sup>F30</sup>

#### Textual Amendments

- F29** 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
- F30** S. 60(5)–(7) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139, [Sch. 19 Pt. II](#)

## [<sup>F31</sup>60A Power to make regulations about stores

- (1) The Commissioners may by regulations make provision in relation to goods for use on a ship or aircraft as stores.

*Status: Point in time view as at 01/04/2015. This version of this cross heading contains provisions that are prospective.*

*Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Outward entry and clearance of goods is up to date with all changes known to be in force on or before 04 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)*

- (2) The provision that may be made by regulations under subsection (1) includes—
- (a) provision permitting, in specified circumstances, goods to be shipped or carried as stores without payment of duty or on drawback;
  - (b) provision requiring authorisation to be obtained, in specified circumstances, for goods to be shipped or carried as stores as mentioned in paragraph (a) above;
  - (c) provision about obtaining such authorisation;
  - (d) provision enabling such authorisation to be withdrawn in specified circumstances;
  - (e) provision for the supply, shipping or carriage of goods as stores as mentioned in paragraph (a) above to be subject to specified conditions or restrictions;
  - (f) provision as to any procedure to be followed in supplying goods to be shipped or carried as stores as mentioned in paragraph (a) above.
- (3) Regulations made by virtue of subsection (2)(a) may include—
- (a) provision requiring duty to be paid on goods shipped or carried as stores without payment of duty or on drawback where those goods are—
    - (i) consumed on a journey of a specified description; or
    - (ii) consumed in specified circumstances in port;
  - (b) provision as to the persons by whom such duty is payable;
  - (c) provision about the way in which, and the time at which, such duty is to be paid; and
  - (d) provision for goods, in specified circumstances, to be treated as having been consumed on a journey or in port.
- (4) The provision that may be made by regulations under this section includes—
- (a) different provision for different cases; and
  - (b) incidental, supplemental, consequential or transitional provision or savings.
- (5) In this section “specified” means—
- (a) specified in regulations made under this section; or
  - (b) specified by the Commissioners under such regulations.]

#### Textual Amendments

**F31** S. 60A inserted (17.7.2014 for specified purposes) by [Finance Act 2014 \(c. 26\)](#), [Sch. 21 paras. 3, 10](#)

#### [<sup>F32</sup>**60B Failure to comply with regulations under section 60A**

- (1) This section applies if a person fails to comply with—
- (a) any provision made by or under regulations under section 60A; or
  - (b) any condition or restriction imposed under such regulations.
- (2) The person's failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) (but see subsection (4)).
- (3) Any goods in respect of which the person fails to comply with the provision, condition or restriction are liable to forfeiture.



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- (4) Subsection (2) does not apply if, as a result of the failure, the person is liable to pay a penalty under Schedule 55 to the Finance Act 2009 (penalty for failure to make returns etc) or Schedule 56 to that Act (penalty for failure to make payments on time).]

#### Textual Amendments

**F32** S. 60B inserted (1.4.2015) by [Finance Act 2014 \(c. 26\)](#), [Sch. 21 paras. 6, 10](#); [S.I. 2015/812, art. 2](#)

### 61 [F33Supplementary provision relating to stores.]

F34(1) .....

F34(2) .....

F34(3) .....

F34(4) .....

- (5) If any goods shipped or carried as stores [F35without payment of duty] are without the authority of the proper officer landed or unloaded at any place in the United Kingdom—

- (a) the goods shall be liable to forfeiture; and
- (b) the master or commander and the owner of the ship or aircraft shall each be liable on summary conviction to a penalty of three times the value of the goods or [F36level 3 on the standard scale], whichever is the greater.

[F37(5A) But subsection (5) above does not apply where the goods are entered for warehousing in accordance with section 39.]

- (6) The proper officer may lock up, mark, seal or otherwise secure any goods entered, shipped or carried as stores F38... as mentioned in subsection (5) above or any place or container in which such goods are kept or held.

- (7) If any ship or aircraft which has departed from any port or customs and excise airport for a destination outside the United Kingdom carrying stores fails to reach the destination for which it was cleared outwards and returns to any place within the United Kingdom, then—

- (a) if the failure was not due to stress of weather, mechanical defect or any other unavoidable cause and any deficiency is discovered in the said goods; or
- (b) if the failure was due to any such cause as is mentioned in paragraph (a) above and any deficiency is discovered in the said goods which, in the opinion of the Commissioners, exceeds the quantity which might fairly have been consumed having regard to the length of time between the ship's or aircraft's departure and return as aforesaid,

the master of the ship or the commander of the aircraft shall be liable on summary conviction to a penalty of [F39level 2 on the standard scale], and shall also pay on the deficiency or, as the case may be, on the excess deficiency any duty chargeable on the importation of such goods.

[F40(7A) No amount of excise duty shall be payable under subsection (7) above unless the Commissioners have assessed that amount as being excise duty due from the master of the ship or the commander of the aircraft and notified him or his representative accordingly.]

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- (8) Any duty [<sup>F41</sup>, other than excise duty,]payable under subsection (7) above shall be recoverable summarily as a civil debt.
- [<sup>F42</sup>(8A) An amount of excise duty assessed as being due under subsection (7A) above shall, unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced and subject to any appeal under section 16 of the <sup>M1</sup>Finance Act 1994, be recoverable summarily as a civil debt.]
- [<sup>F43</sup>(9) References in this section to a country or destination outside the United Kingdom do not include references to, or a destination in, the Isle of Man; and subsection (5) above applies whether the goods were shipped in the United Kingdom or the Isle of Man.]

#### Textual Amendments

- F33** S. 61 heading substituted (1.4.2015) by Finance Act 2014 (c. 26), **Sch. 21 paras. 4(6)**, 10; S.I. 2015/812, art. 2
- F34** S. 61(1)-(4) omitted (1.4.2015) by virtue of Finance Act 2014 (c. 26), **Sch. 21 paras. 4(2)**, 10; S.I. 2015/812, art. 2
- F35** Words in s. 61(5) substituted (1.4.2015) by Finance Act 2014 (c. 26), **Sch. 21 paras. 4(3)**, 10; S.I. 2015/812, art. 2
- F36** 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
- F37** S. 61(5A) inserted (1.4.2015) by Finance Act 2014 (c. 26), **Sch. 21 paras. 4(4)**, 10; S.I. 2015/812, art. 2
- F38** Words in s. 61(6) omitted (1.4.2015) by virtue of Finance Act 2014 (c. 26), **Sch. 21 paras. 4(5)**, 10; S.I. 2015/812, art. 2
- F39** 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
- F40** S. 61(7A) inserted (1.6.1997) by 1997 c. 16, s. 50(2), **Sch. 6 para. 2(1)**; S.I. 1997/1305, **art. 2**
- F41** Words in s. 61(8) inserted (1.6.1997) by 1997 c. 16, s. 50(2), **Sch. 6 para. 2(2)**; S.I. 1997/1305, **art. 2**
- F42** S. 61(8A) inserted (1.6.1997) by 1997 c. 16, s. 50(2), **Sch. 6 para. 2(3)**; S.I. 1997/1305, **art. 2**
- F43** S. 61(9) (which was inserted by Isle of Man Act 1979 (c. 58), **Sch. 1 para. 11**) substituted by virtue of Finance Act 1981 (c. 35, SIF 40:1), s. 10(2)(4), **Sch. 7 Pt. II para. 4(1)(4)** (by s. 10(4) it is provided that s. 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)

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

- C14** S. 61 restricted (1.6.1997) by 1994 c. 9, **s. 12A(4)**, 12B (as inserted by 1997 c. 16, s. 50(2), **Sch. 6 para. 1(1)**); S.I. 1997/1305, **art. 2**

#### Marginal Citations

- M1** 1994 c. 9.

## 62 Information, documentation, etc. as to export goods.

- (1) The Commissioners may give directions under this subsection imposing on persons specified in the directions requirements as to the giving of information with respect to, or the furnishing of documents in connection with, goods exported, or intended to be exported, in any such vehicle or container as is specified in the directions, or by such other means, or in accordance with any such commercial procedure, as is so specified.

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**Status:** Point in time view as at 01/04/2015. This version of this cross heading contains provisions that are prospective.

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- (2) The Commissioners may give directions under this subsection providing that, before any goods are shipped for exportation, a number identifying the goods in compliance with the directions is to be given in accordance with the directions by and to such persons as are specified in the directions.

This subsection shall not come into force until such day as the Commissioners may appoint by order made by statutory instrument.

- (3) The Commissioners may relax any requirement imposed under subsection (1) or (2) above as they think fit in relation to any goods.
- (4) Any person who contravenes or fails to comply with any direction given under subsection (1) or (2) above shall be liable on summary conviction to a penalty of [<sup>F44</sup>level 3 on the standard scale].

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#### Textual Amendments

**F44** 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

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

**C15** Power of appointment conferred by s. 62(2) not exercised

**Status:**

Point in time view as at 01/04/2015. This version of this cross heading contains provisions that are prospective.

**Changes to legislation:**

Customs and Excise Management Act 1979, Cross Heading: Outward entry and clearance of goods is up to date with all changes known to be in force on or before 04 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.