



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART XII

#### GENERAL AND MISCELLANEOUS

##### *General offences*

#### **170 Penalty for fraudulent evasion of duty, etc.**

- (1) Without prejudice to any other provision of the Customs and Excise Acts 1979, if any person—
- (a) knowingly acquires possession of any of the following goods, that is to say—
    - (i) goods which have been unlawfully removed from a warehouse or Queen's warehouse;
    - (ii) goods which are chargeable with a duty which has not been paid;
    - (iii) goods with respect to the importation or exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment; or
  - (b) is in any way knowingly concerned in carrying, removing, depositing, harbouring, keeping or concealing or in any manner dealing with any such goods,
- and does so with intent to defraud Her Majesty of any duty payable on the goods or to evade any such prohibition or restriction with respect to the goods he shall be guilty of an offence under this section and may be detained.
- (2) Without prejudice to any other provision of the Customs and Excise Acts 1979, if any person is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempt at evasion—
- (a) of any duty chargeable on the goods;

*Status: Point in time view as at 15/11/1996. This version of this provision has been superseded.*

**Changes to legislation:** Customs and Excise Management Act 1979, Section 170 is up to date with all changes known to be in force on or before 24 July 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)

- (b) of any prohibition or restriction for the time being in force with respect to the goods under or by virtue of any enactment; or
  - (c) of any provision of the Customs and Excise Acts 1979 applicable to the goods, he shall be guilty of an offence under this section and may be detained.
- (3) Subject to subsection [<sup>F1</sup>(4), (4A) or (4B)]below, a person guilty of an offence under this section shall be liable—
- (a) on summary conviction, to a penalty of the prescribed sum 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>F2</sup>7 years], or to both.
- (4) In the case of an offence under this section in connection with prohibition or restriction on importation or 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>F3</sup>(4A) In the case of an offence under this section in connection with the prohibitions contained in sections 20 and 21 of the Forgery and Counterfeiting Act 1981, subsection (3)(b) above shall have effect as if for the words “2 years” there were substituted the words “10 years”.]
- [<sup>F4</sup>(4B) In the case of an offence under subsection (1) or (2) above in connection with the prohibition contained in regulation 2 of the Import of Seal Skins Regulations 1996, subsection (3) above shall have effect as if—
- (a) for paragraph (a) there were substituted the following—
  - (a) on summary conviction, to a fine not exceeding the statutory maximum or to imprisonment for a term not exceeding three months, or to both; and
  - (b) in paragraph (b) for the words “7 years” there were substituted the words “2 years”.]
- (5) In any case where a person would, apart from this subsection, be guilty of—
- (a) an offence under this section in connection with a prohibition or restriction; and
  - (b) a corresponding offence under the enactment or other instrument imposing the prohibition or restriction, being an offence for which a fine or other penalty is expressly provided by that enactment or other instrument,
- he shall not be guilty of the offence mentioned in paragraph (a) of this subsection.
- [<sup>F5</sup>(6) Where any person is guilty of an offence under this section, the goods in respect of which the offence was committed shall be liable to forfeiture.]

#### Textual Amendments

- F1** S. 170(3): words substituted (15.11.1996) by S.I. 1996/2686, **reg. 4(2)(a)**
- F2** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), **s. 12(1)(a)(6)**
- F3** S. 170(4A) inserted by Forgery and Counterfeiting Act 1981 (c. 45, SIF 39:7), **s. 23(3)(b)**
- F4** S. 170(4B) inserted (15.11.1996) by S.I. 1996/2686, **art. 4(2)(b)**
- F5** S. 170(6) inserted (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 3(1), **Sch. 2 para. 7**; S.I. 1992/3104, **art. 2(1)**.

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**Marginal Citations**

**M1** 1971 c. 38.

**Status:**

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