



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART XII U.K.

#### GENERAL AND MISCELLANEOUS

##### *General offences*

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

- (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;

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- (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<sup>F1</sup>, or Part 1 or section 40A or 40B of the Taxation (Cross-border Trade) Act 2018,<sup>]</sup> applicable to the goods,

he shall be guilty of an offence under this section and may be detained.

(3) Subject to subsection <sup>F2</sup>(4), (4A) <sup>F3</sup>or (4B)] below, a person guilty of an offence under this section shall be liable—

- (a) on summary conviction, to a penalty of <sup>F4</sup>the prescribed sum]<sup>F4</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>F5</sup>[<sup>F6</sup>14] 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>F7</sup>(4A) In the case of—

- (a) an offence under <sup>F8</sup>subsection (1) or (2)] above committed in Great Britain in connection with a prohibition or restriction on the importation or exportation of any weapon or ammunition that is of a kind mentioned in section 5(1)(a), (ab), (aba), (ac), (ad), (ae), (af) <sup>F9</sup>, (ag), (ba)] or (c) or (1A)(a) of the Firearms Act 1968, <sup>F10</sup>or]
- (b) any such offence committed in Northern Ireland in connection with a prohibition or restriction on the importation or exportation of any weapon or ammunition that is of a kind mentioned in <sup>F11</sup>Article 6(1)(a), (ab), (ac), (ad), (ae) or (c) or (1A)(a)]<sup>F11</sup>Article 45(1)(a), <sup>F12</sup>, (aa)] (b), (c), (d), (e)<sup>F13</sup>, (ea), (fa)] or (g) or (2)(a)] of the Firearms (Northern Ireland) Order <sup>F14</sup>2004], <sup>F15</sup>...

<sup>F15</sup>(c) .....

subsection (3)(b) above shall have effect <sup>F16</sup>as if for the words “imprisonment for a term not exceeding <sup>F17</sup>14] years” there were substituted the words “ imprisonment for life ”.]

<sup>F18</sup>(4AA) .....

<sup>F19</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 <sup>F20</sup>the statutory maximum]<sup>F20</sup>£20,000] or to imprisonment for a term not exceeding three months, or to both”

and

- (b) in paragraph (b) for the words “<sup>F21</sup>14] years” there were substituted the words “2 years”.]

<sup>F22</sup>(4C) .....

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

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- (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,
- (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>F23</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** Words in s. 170(2)(c) 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. 114** (as amended by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 1 para. 10(2)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9) (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** S. 170(3): words substituted (15.11.1996) by S.I. 1996/2686, **reg. 4(2)(a)**
- F3** Words in s. 170(3) substituted (22.2.2024) by Finance Act 2024 (c. 3), **s. 32(5)(a)** (with s. 32(6))
- F4** S. 170(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(21)(a)** (with reg. 5(1))
- F5** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), **s. 12(1)(a)(6)**
- F6** Word in s. 170(3)(b) substituted (22.2.2024) by Finance Act 2024 (c. 3), **s. 32(1)** (with s. 32(6))
- F7** S. 170(4A) substituted (22.1.2004) by Criminal Justice Act 2003 (c. 44), **ss. 293(4)**, 336(3), (4) (with s. 293(5)); S.I. 2004/81, art. 3(1)(2)(b)
- F8** Words in s. 170(4A)(a) substituted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(4)(a)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F9** Words in s. 170(4A)(a) inserted (14.7.2021) by Offensive Weapons Act 2019 (c. 17), s. 70(1), **Sch. 2 para. 4(a)** (with Sch. 2 para. 5); S.I. 2021/819, reg. 2(i)
- F10** Word in s. 170(4A)(a) inserted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(5)(b)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F11** Words in s. 170(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. 5** (with art. 81); S.R. 2005/4, **art. 3** (with arts. 4-7)
- F12** Word in s. 170(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)(e)**
- F13** Words in s. 170(4A)(b) inserted (14.7.2021) by Offensive Weapons Act 2019 (c. 17), s. 70(1), **Sch. 2 para. 4(b)** (with Sch. 2 para. 6); S.I. 2021/819, reg. 2(i)
- F14** Word in s. 170(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. 5** (with art. 81); S.R. 2005/4, **art. 3** (with arts. 4-7)
- F15** S. 170(4A)(c) and word omitted (14.7.2014) by virtue of Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(5)(c)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F16** Words in s. 170(4A) substituted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(4)(b)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F17** Word in s. 170(4A) substituted (22.2.2024) by Finance Act 2024 (c. 3), **s. 32(5)(b)** (with s. 32(6))
- F18** S. 170(4AA) omitted (22.2.2024) by virtue of Finance Act 2024 (c. 3), **s. 32(5)(e)** (with s. 32(6))
- F19** S. 170(4B) inserted (15.11.1996) by The Import of Seal Skins Regulations 1996 (S.I. 1996/2686), **regs. 4(2)(b)**

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- F20** Words in s. 170(4B)(a) substituted (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(21)(b)** (with reg. 5(1))
- F21** Word in s. 170(4B)(b) substituted (22.2.2024) by Finance Act 2024 (c. 3), s. 32(5)(d) (with s. 32(6))
- F22** S. 170(4C) omitted (22.2.2024) by virtue of Finance Act 2024 (c. 3), s. 32(5)(e) (with s. 32(6))
- F23** 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)**.

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

- C1** S. 170 applied (15.2.2008) by The Fluorinated Greenhouse Gases Regulations 2008 (S.I. 2008/41), regs. 1(1)(b), **12** (with reg. 1(2))
- C2** S. 170 applied (9.3.2009) by The Fluorinated Greenhouse Gases Regulations 2009 (S.I. 2009/261), reg. 17
- C3** S. 170: 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)
- C4** S. 170(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)**
- C5** S. 170(3)(b) modified (1.10.2006) by The Export of Radioactive Sources (Control) Order 2006 (S.I. 2006/1846), arts. 1, **12(4)**
- C6** S. 170(3)(b) modified (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **6(6)**
- C7** S. 170(3)(b) modified (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **5(6)**
- C8** S. 170(3)(b) modified (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **10(6)**
- C9** S. 170(3)(b) modified (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **42**
- C10** S. 170(3)(b) modified (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **6(4)**
- C11** S. 170(3)(b) modified (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **13(4)** (with art. 4)
- C12** S. 170(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)**
- C13** S. 170(3)(b) modified (20.2.2012) by The Forest Law Enforcement, Governance and Trade Regulations 2012 (S.I. 2012/178), regs. 1(2), **12**
- C14** S. 170(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(5)**
- C15** S. 170(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)**
- C16** S. 170(3)(b) modified (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **18(4)**
- C17** S. 170(3)(b) modified (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **18(5)**
- C18** S. 170(3)(b) modified (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **8(4)**
- C19** S. 170(3)(b) modified (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **17(5)**
- C20** S. 170(3)(b) modified (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **17(4)**
- C21** S. 170(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)**
- C22** S. 170(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(5)**

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- C23** S. 170(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(5)**
- C24** S. 170(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)**
- C25** S. 170(3)(b) modified (6.5.2016) by The Export Control (Iran Sanctions) Order 2016 (S.I. 2016/503), arts. 1(1), **15(4)**
- C26** S. 170(3)(b) modified (12.8.2016) by The Export Control (Libya Sanctions) Order 2016 (S.I. 2016/787), arts. 1, **9(5)**
- C27** S. 170(3)(b) modified (12.8.2016) by The Export Control (Libya Sanctions) Order 2016 (S.I. 2016/787), arts. 1, **9(4)**
- C28** S. 170(3)(b) modified (26.2.2018) by The Export Control (Venezuela Sanctions) Order 2018 (S.I. 2018/108), arts. 1(1), **8(6)**
- C29** S. 170(3)(b) modified (14.3.2018) by The Export Control (North Korea Sanctions) Order 2018 (S.I. 2018/200), arts. 1, **23(6)**
- C30** S. 170(3)(b) modified (13.8.2018) by The Export Control (Burma Sanctions) Order 2018 (S.I. 2018/871), arts. 1, **9(3)(4)**
- C31** S. 170(3)(b) modified (14.8.2018) by The Export Control (Burma Sanctions) (No. 2) Order 2018 (S.I. 2018/894), arts. 1, **9(3)**
- C32** S. 170(3)(b) modified by S.I. 2011/146, art. 2C(2) (as inserted (1.7.2020) by The Export Control (Somalia) (Amendment) Order 2020 (S.I. 2020/572), arts. 1, **5**)
- C33** S. 170(3)(b) modified (31.12.2020) by The Burma (Sanctions) (EU Exit) Regulations 2019 (revoked) 2019 (S.I. 2019/136), regs. 1(2), **57(3)(4)**; S.I. 2019/627, reg. 4(2)2020 c. 1, Sch. 5 para. 1(1)
- C34** S. 170(3)(b) modified (31.12.2020) by The Zimbabwe (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/604), regs. 1(2), **55(3)(4)**; S.I. 2019/627, reg. 13(2)2020 c. 1, Sch. 5 para. 1(1)
- C35** S. 170(3)(b) modified (31.12.2020) by The Venezuela (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/135), regs. 1(2), **57(3)(4)**; S.I. 2019/627, reg. 3(2)2020 c. 1, Sch. 5 para. 1(1)
- C36** S. 170(3)(b) modified (31.12.2020) by The Syria (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/792), regs. 1(3), **85(5)(6)**; 2020 c. 1, Sch. 5 para. 1(1)
- C37** S. 170(3)(b) modified (31.12.2020) by The Republic of Belarus (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/600), regs. 1(2), **54(3)(4)**; S.I. 2019/627, reg. 12(2)2020 c. 1, Sch. 5 para. 1(1)
- C38** S. 170(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(6)**; S.I. 2020/1514, reg. 19
- C39** S. 170(3)(b) modified (31.12.2020) by The Iran (Sanctions) (Human Rights) (EU Exit) Regulations 2019 (S.I. 2019/134), regs. 1(2), **57(3)(4)**; S.I. 2019/627, reg. 2(2)2020 c. 1, Sch. 5 para. 1(1)
- C40** S. 170(3)(b) modified (31.12.2020) by The Sudan (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/753), regs. 1(2), **56(3)(4)**; S.I. 2020/1514, reg. 15(2)
- C41** S. 170(3)(b) modified (31.12.2020) by The Somalia (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/642), regs. 1(2), **69(5)(6)**; S.I. 2020/1514, reg. 12(2)
- C42** S. 170(3)(b) modified (31.12.2020) by The Russia (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/855), regs. 1(2), **86(5)(6)**; 2020 c. 1, Sch. 5 para. 1(1)
- C43** S. 170(3)(b) modified (31.12.2020) by The South Sudan (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/438), regs. 1(2), **55(3)(4)**; S.I. 2019/627, reg. 6(2)2020 c. 1, Sch. 5 para. 1(1)
- C44** S. 170(3)(b) modified (31.12.2020) by The Iraq (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/707), regs. 1(2), **56(5)(6)**; S.I. 2020/1514, reg. 14(2)
- C45** S. 170(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(5)(6)**; S.I. 2019/627, reg. 7(2)2020 c. 1, Sch. 5 para. 1(1)
- C46** S. 170(3)(b) modified (31.12.2020) by The Counter-Terrorism (International Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/573), regs. 1(2), **48(3)(4)**; S.I. 2019/627, reg. 11(2)2020 c. 1, Sch. 5 para. 1(1)
- C47** S. 170(3)(b) modified (31.12.2020) by The Central African Republic (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/616), regs. 1(2), **55(3)(4)**; S.I. 2020/1514, reg. 10(2)

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- C48** S. 170(3)(b) modified (31.12.2020) by [The Iran \(Sanctions\) \(Nuclear\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/461), regs. 1(2), **62(3)(4)**; S.I. 2019/627, reg. 8(2)2020 c. 1, Sch. 5 para. 1(1)
- C49** S. 170(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(3)(4)**; S.I. 2019/627, reg. 5(2)2020 c. 1, Sch. 5 para. 1(1)
- C50** S. 170(3)(b) modified (31.12.2020) by [The Lebanon \(Sanctions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/612), regs. 1(2), **30(3)(4)**; S.I. 2020/1514, reg. 9
- C51** S. 170(3)(b) modified (31.12.2020) by [The Afghanistan \(Sanctions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/948), regs. 1(2), **44(3)(4)**; S.I. 2020/1514, reg. 16(2)
- C52** S. 170(3)(b) modified (31.12.2020) by [The Libya \(Sanctions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1665), regs. 1(3), **72(6)**
- C53** S. 170(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(3)(4)**; S.I. 2019/627, reg. 9(2)2020 c. 1, Sch. 5 para. 1(1)
- C54** S. 170(3)(b) modified (31.12.2020) by [The Yemen \(Sanctions\) \(EU Exit\) \(No. 2\) Regulations 2020](#) (S.I. 2020/1278), regs. 1(2), **55(3)(4)**; S.I. 2020/1514, reg. 20(2)
- C55** S. 170(3)(b) modified (29.4.2021 at 5.00 pm) by [The Myanmar \(Sanctions\) Regulations 2021](#) (S.I. 2021/496), regs. 1(3), **66(3)(4)**
- C56** S. 170(3)(b) modified (28.12.2022) by [The Haiti \(Sanctions\) Regulations 2022](#) (S.I. 2022/1281), regs. 1(2), **46(3)(4)**
- C57** S. 170(3)(b) modified (14.12.2023) by [The Iran \(Sanctions\) Regulations 2023](#) (S.I. 2023/1314), regs. 1(2), **85(4)** (with regs. 98-100)

#### Marginal Citations

**M1** 1971 c. 38.

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- s. 170(2) amendment to earlier affecting provision S.I. 2019/600, reg. 54(3) by [S.I. 2021/1146 reg. 32\(b\)](#)
- s. 170(3)(b) modified by [S.I. 2020/733 reg. 55\(3\)\(4\)](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked prospectively by S.I. 2020/1278, regs. 1(2), 66(4))

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 95(1A)(1B) inserted by [2023 c. 30 s. 110\(2\)](#)
- s. 119(7) inserted by [S.I. 2022/109 reg. 2\(3\)\(f\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by [2023 c. 30 Sch. 13 para. 26\(3\)](#)