



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Status: This is the original version (as it was originally enacted).

- (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 (4) 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 2 years, or to both.
- (4) In the case of an offence under this section in connection with a prohibition or restriction on importation or exportation having effect by virtue of section 3 of the Misuse of Drugs Act 1971, subsection (3) above shall have effect subject to the modifications specified in Schedule 1 to this Act.
- (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.