



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART IV U.K.

#### CONTROL OF IMPORTATION

##### *Inward entry and clearance*

### 35 Report inwards. U.K.

- (1) Report shall be made in such form and manner and containing such particulars as the Commissioners may direct of every ship and aircraft to which this section applies<sup>F1</sup> . . .
- (2) This section applies to every ship arriving [<sup>F2</sup>, or expected to arrive,] at a port—
  - (a) from any place outside the United Kingdom; or
  - (b) carrying any goods brought in that ship from some place outside the United Kingdom and not yet cleared on importation.
- (3) This section applies to every aircraft arriving [<sup>F2</sup>, or expected to arrive,] at any place in the United Kingdom—
  - (a) from any place or area outside the United Kingdom; or
  - (b) carrying passengers or goods taken on board that aircraft at a place outside the United Kingdom, being passengers or goods either—
    - (i) bound for a destination in the United Kingdom and not already cleared at a customs and excise airport; or
    - (ii) bound for a destination outside the United Kingdom.
- (4) The Commissioners may make regulations prescribing the procedure for making report under this section.
- (5) If the person by whom the report should be made fails to make report as required by or under this section—

*Status: Point in time view as at 01/03/2008. This version of this provision has been superseded.*

*Changes to legislation: Customs and Excise Management Act 1979, Section 35 is up to date with all changes known to be in force on or before 04 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)*

- (a) he shall be liable on summary conviction to a penalty of [<sup>F3</sup>level 3 on the standard scale]; and
- (b) any goods required to be reported which are not duly reported may be detained by any officer until so reported or until the omission is explained to the satisfaction of the Commissioners, and may in the meantime be deposited in a Queen's warehouse.
- (6) The person making the report shall at the time of making it answer all such questions relating to the ship, [<sup>F4</sup>or aircraft], to the goods carried therein, to the crew and to the voyage, [<sup>F4</sup>or flight] as may be put to him by the proper officer; and if he refuses to answer he shall be liable on summary conviction to a penalty of [<sup>F5</sup>level 3 on the standard scale].
- (7) If at any time after a ship or aircraft carrying goods brought therein from any place outside the United Kingdom arrives [<sup>F6</sup>in or over United Kingdom waters], <sup>F7</sup>. . . and before report has been made in accordance with this section—
- (a) bulk is broken; or
- (b) any alteration is made in the stowage of any goods carried so as to facilitate the unloading of any part thereof before due report has been made; or
- (c) any part of the goods is staved, destroyed or thrown overboard or any container is opened,

and the matter is not explained to the satisfaction of the Commissioners, the master of the ship or commander of the aircraft <sup>F7</sup>. . . shall be liable on summary conviction to a penalty of [<sup>F8</sup>level 3 on the standard scale].

<sup>F9</sup>(8) . . . . .

[<sup>F10</sup>(9) References in this section to a place, area or destination outside the United Kingdom do not include referenes to a place, area or destination in the Isle of Man and in subsection (3)(b)(i) above the reference to a destination in the United Kingdom includes a reference to a destination in the Isle of Man.]

#### Textual Amendments

- F1** Words in s. 35(1) repealed (1.1.1993) by S.I. 1992/3095, regs. 3(4)(a), 10(2), **Sch.2**.
- F2** Words in s. 35(2)(3) inserted (1.3.2008) by [Immigration, Asylum and Nationality Act 2006 \(c. 13\)](#), **ss. 35, 62(1)(2)**; S.I. 2007/3138, art. 3(a) (as amended (18.12.2007) by S.I. 2007/3580, art. 2)
- F3** 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
- F4** Words in s. 35(6) substituted (1.1.1993) by S.I. 1992/3095, **reg. 3(4)(b)(i)(ii)**.
- F5** 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
- F6** Words substituted by [Territorial Sea Act 1987 \(c. 49, SIF 29:1\)](#), s. 3, **Sch. 1 para. 4(2)**
- F7** Words in s. 35(7) repealed (1.1.1993) by S.I. 1992/3095, regs. 3(4)(c)(i)(ii), 10(2), **Sch.2**.
- 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** S. 35(8) repealed (1.1.1993) by S.I. 1992/3095, regs. 3(4)(d), 10(2), **Sch.2**.
- F10** S. 35(9) inserted by [Isle of Man Act 1979 \(c. 58\)](#), **Sch. 1 para. 6**

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

**C1** S. 35(1) amended by S.I. 1990/2167, art. 4, **Sch. para. 5(1)**

**C2** S. 35(7) amended by S.I. 1990/2167, art. 4, **Sch. para. 5(2)**

**Status:**

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