



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IV

CONTROL OF IMPORTATION

Inward entry and clearance

41 Failure to comply with provisions as to entry.

Without prejudice to any liability under any other provision of the Customs and Excise Acts 1979, and person making entry of goods on their importation who fails to comply with any of the requirements of this Part of this Act in connection with that entry shall be liable on summary conviction to a penalty of [^{F1}level 2 on the standard scale], and the goods in question shall be liable to forfeiture [^{F2}but this section shall not apply to—

- (a) any failure which has been or may be remedied by virtue of section 38(B)(1); or
- (b) any failure in respect of an entry which by virtue of section 38(B)(3) has been or may be cancelled at his request.]

Textual Amendments

- F1** 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
- F2** Words and s. 41(a)(b) inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), [s. 10\(1\)](#), [Sch. 6 para. 6](#)

Status:

Point in time view as at 28/03/2005. This version of this provision has been superseded.

Changes to legislation:

Customs and Excise Management Act 1979, Section 41 is up to date with all changes known to be in force on or before 14 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.