



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IV

CONTROL OF IMPORTATION

Inward entry and clearance

42 Power to regulate unloading, removal, etc. of imported goods.

- (1) The Commissioners may make regulations—
- (a) prescribing the procedure to be followed by a ship arriving at a port, an aircraft arriving at a customs and excise airport, or a person conveying goods into Northern Ireland by land;
 - (b) regulating the unloading, landing, movement and removal of goods on their importation;

and different regulations may be made with respect to importation by sea, air or land respectively.

- (2) If any person contravenes or fails to comply with any regulation made under this section or with any direction given by the Commissioners or the proper officer in pursuance of any such regulation, he shall be liable on summary conviction to a penalty of [^{F1}level 3 on the standard scale] and any goods in respect of which the offence was committed shall be liable to forfeiture.

- [^{F2}(3) Subsection (1)(b) above shall not apply in relation to goods imported on or after 1st January 1992 from a place outside the customs territory of the [^{F3}European Union][^{F4}or to any goods which are moving under the procedure specified in [^{F5}Article 165 of Council Regulation (EEC) No. 2913/92 and Article 311 of Commission Regulation (EEC) No. 2454/93]](transit procedures).]

Status: Point in time view as at 22/04/2011. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 42 is up to date with all changes known to be in force on or before 27 June 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)

Textual Amendments

- F1** 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
- F2** S. 42(3) inserted (01.01.1992) by [S.I. 1991/2724](#), **reg. 6(9)**
- F3** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F4** Words in s. 42(3) added (1.1.1993) by [S.I. 1992/3095](#), **reg. 3(2)**.
- F5** Words in s. 42(3) substituted (1.1.1994) by [S.I. 1993/3014](#), **reg. 2(2)**.

Modifications etc. (not altering text)

- C1** S. 42(1)(a) amended by [S.I. 1990/2167](#), art. 4, **Sch. para. 6**

Status:

Point in time view as at 22/04/2011. This version of this provision has been superseded.

Changes to legislation:

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