



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART I

PRELIMINARY

5 Time of importation, exportation, etc.

- (1) The provisions of this section shall have effect for the purposes of the customs and excise Acts.
- (2) Subject to subsections (3) and (6) below, the time of importation of any goods shall be deemed to be—
 - (a) where the goods are brought by sea, the time when the ship carrying them comes within the limits of a port;
 - (b) where the goods are brought by air, the time when the aircraft carrying them lands in the United Kingdom or the time when the goods are unloaded in the United Kingdom, whichever is the earlier;
 - (c) where the goods are brought by land, the time when the goods are brought across the boundary into Northern Ireland.
- (3) In the case of goods brought by sea of which entry is not required under section 37 below, the time of importation shall be deemed to be the time when the ship carrying them came within the limits of the port at which the goods are discharged.
- (4) Subject to subsections (5) and (7) below, the time of exportation of any goods from the United Kingdom shall be deemed to be—
 - (a) where the goods are exported by sea or air, the time when the goods are shipped for exportation;
 - (b) where the goods are exported by land, the time when they are cleared by the proper officer at the last customs and excise station on their way to the boundary.

Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 5 is up to date with all changes known to be in force on or before 25 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)

- (5) In the case of goods of a class or description with respect to the exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment which are exported by sea or air, the time of exportation shall be deemed to be the time when the exporting ship or aircraft departs from the last port or customs and excise airport at which it is cleared before departing for a destination outside the United Kingdom.
- (6) Goods imported by means of a pipe-line shall be treated as imported at the time when they are brought within the limits of a port or brought across the boundary into Northern Ireland.
- (7) Goods exported by means of a pipe-line shall be treated as exported at the time when they are charged into that pipe-line for exportation.
- (8) A ship shall be deemed to have arrived at or departed from a port at the time when the ship comes within or, as the case may be, leaves the limits of that port.

Modifications etc. (not altering text)

- C1** S. 5 excluded by Value Added Tax Act 1983 (c. 55, SIF 40:2), s. 50, **Sch. 10 para. 4(2)**
- C2** S. 5(3) modified by S.I. 1986/260, **regs. 5(a)**, 18

Status:

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