



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 [^{F1}subsections (2A)] 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 [^{F2}enter the United Kingdom].

[^{F3}(2A) If there is a relevant international arrangement with a country or territory outside the United Kingdom, the Commissioners may by regulations provide for the time of importation of any goods to be a time—

- (a) which is earlier than the times set out in paragraph (a), (b) or (c) of subsection (2), and
 - (b) which is specified by reference to movement in or out of an area in the country or territory.
- (2B) “Relevant international arrangement” means an arrangement between Her Majesty’s government in the United Kingdom and the government of the country or territory which includes provision in relation to the time at which goods are to be regarded as imported into the United Kingdom.]

Status: Point in time view as at 11/07/2023. This version of this provision has been superseded.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 01 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)

^{F4}(3)

(4) Subject to subsections (5)^[F5], (5A)] 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.

(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 ^[F6]regulated aerodrome] at which it is cleared before departing for a destination outside the United Kingdom.

^[F7](5A) If there is a relevant international arrangement with a country or territory outside the United Kingdom, the Commissioners may by regulations provide for the time of exportation of any goods to be a time—

- (a) which is earlier than the times set out in paragraph (a) or (b) of subsection (4), and
- (b) which is specified by reference to movement in or out of an area in the country or territory.

(5B) “Relevant international arrangement” means an arrangement between Her Majesty’s government in the United Kingdom and the government of the country or territory which includes provision in relation to the time at which goods are to be regarded as exported from 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 ^[F8]or otherwise when they enter the United Kingdom].

(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.

Textual Amendments

- F1** Words in s. 5(2) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 6\(2\)\(a\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F2** Words in s. 5(2)(c) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 6\(2\)\(b\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F3** [S. 5\(2A\)\(2B\)](#) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 6\(3\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)

Status: Point in time view as at 11/07/2023. 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 01 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)

- F4** S. 5(3) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 6(4)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F5** Word in s. 5(4) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 6(5)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F6** Words in s. 5(5) substituted (11.7.2023) by Finance (No. 2) Act 2023 (c. 30), **s. 340(3)(a)**
- F7** S. 5(5A)(5B) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 6(6)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F8** Words in s. 5(6) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 6(7)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

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 applied (1.5.2004) by The Products of Animal Origin (Third Country Imports) (England) Regulations 2004 (S.I. 2004/1214), regs. 1, **16(5)** (with reg. 3)
- C3** S. 5 modified (10.1.2012) by The Postal Packets (Revenue and Customs) Regulations 2011 (S.I. 2011/3036), regs. 1, **10** (with reg. 25) (as amended (31.08.2023) by The Postal Packets (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/872), regs. 1(2), **3(7)**)
- C4** S. 5 applied (26.5.2016) by Psychoactive Substances Act 2016 (c. 2), **ss. 55(4)**, 63(2); S.I. 2016/553, reg. 2
- C5** S. 5 applied (26.5.2016) by Psychoactive Substances Act 2016 (c. 2), **ss. 8(4)**, 63(2) (with s. 11); S.I. 2016/553, reg. 2
- C6** S. 5 applied (6.6.2022) by Ivory Act 2018 (c. 30), **ss. 34(2)**, 43 (with ss. 12(5), 41); S.I. 2022/288, reg. 4(u) (with reg. 5)
- C7** S. 5(3) modified by S.I. 1986/260, **regs. 5(a)**, 18

Status:

Point in time view as at 11/07/2023. 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 01 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.