



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IV

CONTROL OF IMPORTATION

Forfeiture, offences, etc. in connection with importation

51 Special provisions as to proof in Northern Ireland

- (1) If goods of any class or description chargeable with duty on their importation from the Republic of Ireland are found in the possession or control of any person within the prescribed area in Northern Ireland, any officer or any person having by law in Northern Ireland the powers of an officer may require that person to furnish proof that the goods have not been imported from the Republic of Ireland or that the duty chargeable on their importation has been paid.
- (2) If proof of any matter is required to be furnished in relation to any goods under subsection (1) above but is not furnished to the satisfaction of the Commissioners, the goods shall, for the purposes of proceedings under the customs and excise Acts, be deemed to have been unlawfully imported from the Republic of Ireland without payment of duty, unless the contrary is proved.