



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART V

CONTROL OF EXPORTATION

[^{F1}Breach of applicable export provisions etc]

^{F1}53 Entry outwards of goods.

- ^{F2}(1)
- ^{F2}(2)
- ^{F2}(3)
- ^{F2}(4)
- ^{F2}(5)
- ^{F2}(6)
- ^{F2}(7)

(8) If any dutiable or restricted goods [^{F3} which are required to be exported in accordance with the applicable export provisions] are shipped for exportation or as stores or are waterborne for such shipment [^{F4} before the applicable export provisions have been complied with, and] the shipping or making waterborne is done with fraudulent intent any person concerned therein with knowledge of that intent shall be guilty of an offence under this subsection and may be detained.

(9) A person guilty of an offence under subsection (8) above shall be liable—

- (a) on summary conviction, to a penalty of [^{F5}the prescribed sum][^{F5}£20,000] or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding six months, or to both; or

Status: Point in time view as at 31/12/2020. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 53 is up to date with all changes known to be in force on or before 13 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)

- (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding [^{F6}seven years] or to both.

^{F7}(10)

^{F7}(11)

^{F7}(12)]

Textual Amendments

- F1** Ss. 53–58E substituted for ss. 53–58 by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(2)(4), **Sch. 7 Pt. I** (by s. 10(4) it is provided that s. 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)
- F2** [S. 53\(1\)–\(7\)](#) 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. 49(2)** (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** Words in [s. 53\(8\)](#) 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. 49(3)(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)
- F4** Words in [s. 53\(8\)](#) 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. 49(3)(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)
- F5** [S. 53\(9\)\(a\)](#): sum substituted for words (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), **Sch. 2 para. 1(4)** (with reg. 5(1))
- F6** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. 12(1)(a)(6)
- F7** [S. 53\(10\)–\(12\)](#) 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. 49(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)

Modifications etc. (not altering text)

- C1** [S. 53](#) modified by [S.I. 1986/260](#), **regs. 5(f)(i)**, 18
- C2** [S. 53](#) modified (10.1.2012) by [The Postal Packets \(Revenue and Customs\) Regulations 2011 \(S.I. 2011/3036\)](#), **regs. 1, 14** (with **reg. 25**)
- C3** [S. 53](#) amended by [S.I. 1990/2167](#), **art. 4**, **Sch. para. 9**

Status:

Point in time view as at 31/12/2020. This version of this provision has been superseded.

Changes to legislation:

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