



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART V

#### CONTROL OF EXPORTATION

##### *Outward entry and clearance of goods*

#### **53 Entry outwards of dutiable or restricted goods**

- (1) Where any dutiable or restricted goods, not being Community transit goods, are to be shipped for exportation or as stores for use on a voyage or flight to an eventual destination outside the United Kingdom or are brought to any customs and excise station for exportation, the exporter shall, subject to subsection (3) below and section 56 below—
  - (a) deliver to the proper officer an entry outwards of the goods under this section in such form and manner and containing such particulars as the Commissioners may direct; and
  - (b) give security to the satisfaction of the Commissioners that the goods will be duly shipped or exported and discharged at the destination for which they are entered outwards within such time as the Commissioners consider reasonable, or, in the case of goods for use as stores, will be duly so used, or that they will be otherwise accounted for to the satisfaction of the Commissioners.
- (2) Directions under this section may, if the Commissioners think fit, contain provisions authorising the delivery in circumstances specified in the directions of provisional entries under this section, and imposing requirements on persons delivering such entries as to the subsequent delivery of perfected entries, and the obtaining and retention for a specified period of receipts for perfected entries.

This subsection shall not come into force until such day as the Commissioners may appoint by order made by statutory instrument.

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*Status: This is the original version (as it was originally enacted).*

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- (3) The Commissioners may relax all or any of the requirements imposed by or under subsection (1) or (2) above as they think fit in relation to any goods.
- (4) If any goods of which entry is required under this section are shipped for exportation or as stores or are waterborne for such shipment before entry thereof has been duly made, the goods shall be liable to forfeiture and, where 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.
- (5) A person guilty of an offence under subsection (4) above shall be liable—
  - (a) on summary conviction, to a penalty of the prescribed sum or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both ; or
  - (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 2 years, or to both.
- (6) Any person who, being required by directions given under subsection (2) above to obtain and retain for a specified period a receipt for any entry, fails to produce a receipt complying with the directions on demand made by the proper officer at any time during that period shall be liable on summary conviction to a penalty of £100.
- (7) Any person who contravenes or fails to comply with any directions given under subsection (2) above shall be liable on summary conviction to a penalty of £100.
- (8) If any goods are found not to correspond with any entry thereof made under this section, they shall be liable to forfeiture.