



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART V

#### CONTROL OF EXPORTATION

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

#### **60 Additional restrictions as to certain export goods.**

- (1) No person shall export any dutiable or restricted goods falling within paragraphs (a) to (d) of section 52 above, or enter any such goods for exportation, in any ship of less than 40 tons register.
- (2) Subsection (1) above shall not apply to hovercraft, but dutiable or restricted goods shall only be exported in a hovercraft if it is of a class or description for the time being approved by the Commissioners and subject to such conditions and restrictions as they may impose.
- (3) Any goods shipped or entered contrary to subsection (1) or (2) above shall be liable to forfeiture.
- (4) A person contravening or failing to comply with subsection (2) above, or with any condition or restriction imposed thereunder, shall be liable on summary conviction to a penalty of three times the value of the goods or [<sup>F1</sup>level 3 on the standard scale], whichever is the greater.

(5<sup>F2</sup>)

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*Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.*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 60 is up to date with all changes known to be in force on or before 23 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)*

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#### **Textual Amendments**

- F1** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), **ss. 38, 46** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **ss. 289F, 289G** and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6
- F2** S. 60(5)–(7) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139, **Sch. 19 Pt. II**

**Status:**

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