



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART V

CONTROL OF EXPORTATION

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

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.

[^{F1}(1A) For the purposes of subsection (1), the reference to entering goods for exportation is to the doing of anything required to be done under provision made by or under Part 1 of the Taxation (Cross-border Trade) Act 2018 in connection with the export of the goods.]

(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 [^{F2}level 3 on the standard scale], whichever is the greater.

(5^{F3})

Status: Point in time view as at 31/12/2020.

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 08 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)

Textual Amendments

- F1** S. 60(1A) 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. 61** (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 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
- F3** S. 60(5)–(7) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139, **Sch. 19 Pt. II**

Status:

Point in time view as at 31/12/2020.

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 08 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.