



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART V

CONTROL OF EXPORTATION

Outward entry and clearance of goods

61 Provisions as to stores.

- (1) The Commissioners may give directions—
- (a) as to the quantity of any goods which may be carried in any ship or aircraft as stores for use on a voyage or flight to an eventual destination outside the United Kingdom;
 - [^{F1}(aa) as to the descriptions of vessel on which goods carried as stores may be used in port without payment of duty in accordance with section 103(1) of the Finance (No. 2) Act 1987;
 - (ab) as to the quantity of any goods which may be carried as stores for use in port as mentioned in paragraph (aa) above and as to the time within which such goods or any specified quantities of them may be so used; and]
 - (b) as to the authorisation to be obtained for the supply and carriage of, and the procedure to be followed in supplying, any goods as stores for use as mentioned in paragraph (a) [^{F2}or paragraph (aa)]above, whether or not any duty is chargeable or has been paid, or any drawback is payable, in respect of those goods.
- (2) Save as provided in subsection (3) below ^{F3}. . . and notwithstanding anything in the customs and excise Acts, goods shall not be permitted to be shipped as stores without payment of duty or on drawback except in a ship of not less than 40 tons register or in an aircraft departing for a voyage or flight [^{F4}to a country outside the United Kingdom].

Status: Point in time view as at 01/07/2004. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 61 is up to date with all changes known to be in force on or before 05 August 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)

- (3) The Commissioners may, in such cases and subject to such conditions and restrictions as they see fit, permit goods to be shipped as mentioned in subsection (2) above in
- [^{F5}(a) any ship departing from the United Kingdom, being either a ship of not less than 40 tons register departing for a voyage not falling within subsection (2) above or a ship of less than 40 tons register; or
 - (b) any aircraft departing from the United Kingdom for a flight not falling within that subsection.]
- (4) For the purposes of subsections (2) and (3) above, all hovercraft (of whatever size) shall be treated as ships of less than 40 tons register.
- (5) If any goods shipped or carried as stores for use on a voyage or flight to an eventual destination outside the United Kingdom [^{F6}or for use in port without payment of duty] are without the authority of the proper officer landed or unloaded at any place in the United Kingdom—
- (a) the goods shall be liable to forfeiture; and
 - (b) the master or commander and the owner of the ship or aircraft shall each be liable on summary conviction to a penalty of three times the value of the goods or [^{F7}level 3 on the standard scale], whichever is the greater.
- (6) The proper officer may lock up, mark, seal or otherwise secure any goods entered, shipped or carried as stores for use as mentioned in subsection (5) above or any place or container in which such goods are kept or held.
- (7) If any ship or aircraft which has departed from any port or customs and excise airport for a destination outside the United Kingdom carrying stores fails to reach the destination for which it was cleared outwards and returns to any place within the United Kingdom, then—
- (a) if the failure was not due to stress of weather, mechanical defect or any other unavoidable cause and any deficiency is discovered in the said goods; or
 - (b) if the failure was due to any such cause as is mentioned in paragraph (a) above and any deficiency is discovered in the said goods which, in the opinion of the Commissioners, exceeds the quantity which might fairly have been consumed having regard to the length of time between the ship's or aircraft's departure and return as aforesaid,
- the master of the ship or the commander of the aircraft shall be liable on summary conviction to a penalty of [^{F8}level 2 on the standard scale], and shall also pay on the deficiency or, as the case may be, on the excess deficiency any duty chargeable on the importation of such goods.
- [^{F9}(7A) No amount of excise duty shall be payable under subsection (7) above unless the Commissioners have assessed that amount as being excise duty due from the master of the ship or the commander of the aircraft and notified him or his representative accordingly.]
- (8) Any duty [^{F10}, other than excise duty,]payable under subsection (7) above shall be recoverable summarily as a civil debt.
- [^{F11}(8A) An amount of excise duty assessed as being due under subsection (7A) above shall, unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced and subject to any appeal under section 16 of the ^{M1}Finance Act 1994, be recoverable summarily as a civil debt.]

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[^{F12}(9) References in this section to a country or destination outside the United Kingdom do not include references to, or a destination in, the Isle of Man; and subsection (5) above applies whether the goods were shipped in the United Kingdom or the Isle of Man.]

Textual Amendments

- F1** S. 61(1)(aa)(ab) added by Finance (No. 2) Act 1987 (c. 51), s. 103(4)
- F2** Words inserted by Finance (No. 2) Act 1987 (c. 51), s. 103(4)
- F3** Words in s. 61(2) repealed (1.11.1996) by 1996 c. 8, s. 205(1), Sch. 41 Pt. I; S.I. 1996/2536, art. 2
- F4** Words substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 10(2)(4), Sch. 7 Pt. II para. 4(1)(2) (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)
- F5** S. 61(3)(a)(b) substituted for words from “any ship” onwards by Finance Act 1981 (c. 35, SIF 40:1), s. 10(2)(4), Sch. 7 Pt. II para. 4(1)(3) (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)
- F6** Words inserted by Finance (No. 2) Act 1987 (c. 51), s. 103(5)
- F7** 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
- F8** Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), s. 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), s. 289G and (N.I.) by S.I. 1984/703, (N.I. 3) art. 5
- F9** S. 61(7A) inserted (1.6.1997) by 1997 c. 16, s. 50(2), Sch. 6 para. 2(1); S.I. 1997/1305, art. 2
- F10** Words in s. 61(8) inserted (1.6.1997) by 1997 c. 16, s. 50(2), Sch. 6 para. 2(2); S.I. 1997/1305, art. 2
- F11** S. 61(8A) inserted (1.6.1997) by 1997 c. 16, s. 50(2), Sch. 6 para. 2(3); S.I. 1997/1305, art. 2
- F12** S. 61(9) (which was inserted by Isle of Man Act 1979 (c. 58), Sch. 1 para. 11) substituted by virtue of Finance Act 1981 (c. 35, SIF 40:1), s. 10(2)(4), Sch. 7 Pt. II para. 4(1)(4) (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)

Modifications etc. (not altering text)

- C1** S. 61 restricted (1.6.1997) by 1994 c. 9, s. 12A(4), 12B (as inserted by 1997 c. 16, s. 50(2), Sch. 6 para. 1(1)); S.I. 1997/1305, art. 2

Marginal Citations

- M1** 1994 c. 9.

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