



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART V

#### CONTROL OF EXPORTATION

*General regulation of exportation, etc.*

#### **66 Power to make regulations as to exportation, etc.**

- (1) The Commissioners may make regulations—
- (a) regulating with respect to [<sup>F1</sup>vehicles the loading (including making waterborne for loading)] of goods for exportation or as stores and the embarking of passengers for a destination outside the United Kingdom [<sup>F2</sup>and the Isle of Man];
  - (b) prescribing the procedure to be followed and the documents to be produced and information to be furnished by any person conveying goods out of [<sup>F3</sup>the United Kingdom] by land;
  - (c) requiring delivery of a manifest containing such particulars as the Commissioners may direct of all cargo carried in an exporting ship and, if the Commissioners so direct, such other documents relating to the cargo as are specified in the direction;
  - (d) requiring delivery of a certificate of the fuel shipped in any ship departing from a port for a place outside the United Kingdom [<sup>F2</sup>and the Isle of Man].
- (2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable on summary conviction to [<sup>F4</sup>a penalty of [<sup>F5</sup>level 4 on the standard scale], or in the case of a contravention of or a failure to comply with a regulation made under subsection (1)(b) above a penalty of [<sup>F5</sup>[<sup>F6</sup>level 5 on the standard scale]] [<sup>F6</sup>£20,000],] and any goods in respect of which the offence was committed shall be liable to forfeiture.

*Status: Point in time view as at 31/12/2020.*

*Changes to legislation: Customs and Excise Management Act 1979, Section 66 is up to date with all changes known to be in force on or before 17 May 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** Words in s. 66(1)(a) 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. 68\(a\)](#) (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)
- F2** Words inserted by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 1 para. 14](#)
- F3** Words in s. 66(1)(b) 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. 68\(b\)](#) (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)
- F4** Words substituted for “a penalty of £100” by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(2)(4), [Sch. 7 Pt. II para. 5](#) (by section 10(4) it is provided that section 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)
- F5** 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
- F6** S. 66(2): 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\(10\)](#) (with reg. 5(1))

### Modifications etc. (not altering text)

- C1** S. 66(1) amended by S.I. 1990/2167, art. 4, [Sch. para. 15](#)

**Status:**

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

**Changes to legislation:**

Customs and Excise Management Act 1979, Section 66 is up to date with all changes known to be in force on or before 17 May 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.