



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART V

CONTROL OF EXPORTATION

Offences in relation to exportation

[^{F1}68A Offences in relation to agricultural levies.

- (1) Without prejudice to section 11(1) of the Finance Act 1982, if any person is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any agricultural levy chargeable on the export of the goods, he shall be guilty of an offence and may be detained.

[A person guilty of an offence under this section shall be liable—

- ^{F2}(2) (a) on summary conviction, to a penalty of [^{F3}the prescribed sum][^{F3}£20,000] 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 7 years, or to both.]

- (3) Any goods in respect of which an offence under this section is committed shall be liable to forfeiture.

- (4) In this section “agricultural levy” has the same meaning as in section 6 of the European Communities Act 1972 and the provisions of this section apply notwithstanding that any such levy may be payable to [^{F4}the Secretary of State, the Scottish Ministers, the National Assembly for Wales or (in relation to Northern Ireland) the Department of Agriculture and Rural Development, as the case may be].]

Status: Point in time view as at 12/03/2015. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 68A is up to date with all changes known to be in force on or before 04 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. 68A added by [Finance Act 1982 \(c. 39, SIF 40:1\)](#), **s. 11(2)**
- F2** S. 68A(2) substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), **s. 12(2)(6)**
- F3** S. 68A(2)(a): 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(12)** (with reg. 5(1))
- F4** Words in s. 68A(4) substituted (15.11.2001) by [S.I. 2001/3686](#), **reg. 6(7)(a)**

Status:

Point in time view as at 12/03/2015. This version of this provision has been superseded.

Changes to legislation:

Customs and Excise Management Act 1979, Section 68A is up to date with all changes known to be in force on or before 04 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.