



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART V

#### CONTROL OF EXPORTATION

##### *Offences in relation to exportation*

#### [<sup>F1</sup>68B Special provisions as to proof in Northern Ireland.

- (1) If goods of any class or description chargeable with agricultural levies on their exportation from the United Kingdom are found in the possession or control of any person within the prescribed area in Northern Ireland, any officer or any person having by law in Northern Ireland the powers of an officer may require that person to furnish proof either—
  - (a) that the goods are not intended for such exportation; or
  - (b) that the goods are intended for such exportation and any entry required to be made or security required to be given in connection with that exportation has been or will be made or given.
- (2) If proof of any matter is required to be furnished in relation to any goods under subsection (1) above but is not so furnished, the goods shall be liable to forfeiture.
- (3) In subsection (1) above “agricultural levy” has the same meaning as in section 6 of the European Communities Act 1972.]

---

#### Textual Amendments

**F1** S. 68B inserted by [Finance Act 1983 \(c. 28, SIF 40:1\)](#), s. 8

---

*Status: Point in time view as at 19/02/2004. This version of this provision has been superseded.*

**Changes to legislation:** Customs and Excise Management Act 1979, Section 68B is up to date with all changes known to be in force on or before 28 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)

---

**Modifications etc. (not altering text)**

C1 S. 68B amended by [S.I. 1987/2114](#), [reg. 2](#)

**Status:**

Point in time view as at 19/02/2004. This version of this provision has been superseded.

**Changes to legislation:**

Customs and Excise Management Act 1979, Section 68B is up to date with all changes known to be in force on or before 28 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.