



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART VII

#### CUSTOMS AND EXCISE CONTROL: SUPPLEMENTARY PROVISIONS

##### *Forfeiture of ships, etc. for certain offences*

#### **88 Forfeiture of ship, aircraft or vehicle constructed, etc. for concealing goods**

Where—

- (a) a ship is or has been within the limits of any port or within 3 or, being a British ship, 12 nautical miles of the coast of the United Kingdom ; or
- (b) an aircraft is or has been at any place, whether on land or on water, in the United Kingdom ; or
- (c) a vehicle is or has been within the limits of any port or at any aerodrome or, while in Northern Ireland, within the prescribed area,

while constructed, adapted, altered or fitted in any manner for the purpose of concealing goods, that ship, aircraft or vehicle shall be liable to forfeiture.