



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART VII

CUSTOMS AND EXCISE CONTROL: SUPPLEMENTARY PROVISIONS

Forfeiture of ships, etc. for certain offences

90 Forfeiture of ship or aircraft unable to account for missing cargo

Where a ship has been within the limits of any port, or an aircraft has been in the United Kingdom, with a cargo on board and a substantial part of that cargo is afterwards found to be missing, then, if the master of the ship or commander of the aircraft fails to account therefor to the satisfaction of the Commissioners, the ship or aircraft shall be liable to forfeiture.