

The Customs and Excise Law, 1967

Law No. 82 of 1967

Republic of Cyprus

Para (1) If any goods are -

- 49 (a) exported or shipped as stores; or
 (b) brought to any place for the purpose of being exported or shipped as stores,

and the exportation or shipment is or would be contrary to any prohibition or restriction for the time being in force with respect to those goods under or by virtue of any enactment, the goods shall be liable to forfeiture and the exporter or intending exporter of the goods and any agent of his concerned in the exportation or shipment or intended exportation or shipment shall each be guilty of an offence and be liable to a fine not exceeding three times the value of the goods or one hundred pounds, whichever is the greater.

(2) Any person knowingly concerned in the exportation or shipment as stores, or in the attempted exportation or shipment as stores, of any goods with intent to evade any such prohibition or restriction as aforesaid, shall be guilty of an offence and be liable to a fine not exceeding three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment not exceeding two years, or both.

(3) If by virtue of any such restriction as aforesaid any goods may be exported only when consigned to a particular place or person and any goods so consigned and delivered to some other place or person, the ship, or aircraft in which they were exported shall be liable to forfeiture unless it is proved to the satisfaction of the Director that both the owner of the ship, or aircraft and the master of the ship, or commander of the aircraft took all reasonable steps to secure that the goods were delivered to the particular place to which or person to whom they were consigned and did not connive at or, except under duress, consent to the delivery of the goods to that other place or person.

(4) The fines imposed by this section shall not apply in the case of an offence for which a fine is expressly provided by the enactment or other instrument imposing the prohibition or restriction in question.