

บรรณานุกรม

หนังสือ

กุ่มพล พลวัน, ปัญหาการคุ้มครองสิทธิมนุษยชนโดยสหประชาชาติ, พระนคร : วิทยานิพนธ์  
มหาวิทยาลัย คณะนิติศาสตร์ จุฬาลงกรณ์มหาวิทยาลัย, ๒๕๑๖

คณะเจ้าหน้าที่กองนิติการ กรมศุลกากร, ผู้รวบรวม คำพิพากษาศาลฎีกาเกี่ยวกับกฎหมาย  
ศุลกากร (พ.ศ. ๒๔๙๐-๒๕๒๐) พระนคร : กองนิติการ กรมศุลกากร, ๒๕๒๐  
ชยุดิ จิระเลิศพงศ์, ผู้รวบรวม คำวินิจฉัยของคณะกรรมการกฤษฎีกาเกี่ยวกับกฎหมายศุลกากร  
(พ.ศ. ๒๔๘๖-๒๕๒๐) พระนคร : ๒๕๒๐

จิตติ คิงศกัทธิย์, คำอธิบายประมวลกฎหมายอาญาภาค ๑ ตอน ๑, พระนคร : สำนักอบรม  
ศึกษากฎหมายแห่งเนติบัณฑิตยสภา, ๒๕๑๘

นคร พันธุ์รงค์, ประวัติศาสตร์ไทยสมัยกรุงธนบุรีและรัตนโกสินทร์, พิษณุโลก : โครงการ  
ตำรา มหาวิทยาลัยศรีนครินทรวิโรฒ พิษณุโลก, ๒๕๒๔

ประพันธ์ แครนพรัตน์, คำบรรยายกฎหมายศุลกากร, พระนคร : รวบรวมจัดพิมพ์โดยวีรพันธ์  
มณีเนตรและประวิทย์ พุทธิรักษา, โรงพิมพ์สามเจริญทุกนิช พิมพ์ครั้งที่ ๓, ๒๕๒๒

พิพัฒน์ จักรวงกูร, การวิพธิพิสัย, พระนคร : วิทยานิพนธ์มหาวิทยาลัย คณะนิติศาสตร์มหา-  
วิทยาลัยธรรมศาสตร์

ศาสตราจารย์ไพโรจน์ ชัยนาม, สถาบันการเมืองและรัฐธรรมนูญ, พระนคร : โครงการ  
ตำราชุดตำราครั้งที่ ๕ คณะกรรมการสัมมนาและวิจัย คณะนิติศาสตร์ มหาวิทยาลัย  
ธรรมศาสตร์, พิมพ์ครั้งที่ ๑, ๒๕๒๔

มานิต วิทยาเต็ม, ภาษีและกฎหมายศุลกากร, พระนคร : พิมพ์ครั้งที่ ๓, ๒๕๒๖

กร.รองพล เจริญพันธ์, กฎหมายแพ่ง : หลักทั่วไป. กรุงเทพฯ : เจริญวิทย์การพิมพ์, ๒๕๒๐

วิจิตร พุ่งลึกคา, ผู้รวบรวม รัฐธรรมนูญและกฎหมายที่เกี่ยวข้อง, พระนคร : สำนักพิมพ์  
มหาวิทยาลัยธรรมศาสตร์, ๒๕๒๔

ศักดิ์ สมองชาติ, คำอธิบายประมวลกฎหมายแพ่งและพาณิชย์ว่าด้วยระยะเวลาและอายุความ,  
พระนคร : สำนักพิมพ์นิติบรรณการ, ๒๕๒๔

สถิตย์ ลิ่มพงศ์พันธ์, กฎหมายศุลกากร, พระนคร : แสงรุ่งการพิมพ์, ๒๕๒๔

ดร. สุชาบดี ลัดคบุศย์, คำบรรยายวิชากฎหมายแพ่งและพาณิชย์เปรียบเทียบ ๑, พระนคร :  
คณะนิติศาสตร์ จุฬาลงกรณ์มหาวิทยาลัย

อเนก อรชนาลัย, ของกลางในคดีสุลตการ, พระนคร : วิทยานิพนธ์มหาวิทยาลัย คณะนิติศาสตร์  
จุฬาลงกรณ์มหาวิทยาลัย, ๒๕๑๘

บทความ

เฉลิมชัย ศรีเลิศชัยพานิช "ความรับผิดและโทษในทางอาญาคตามกฎหมายสุลตการ" คฤหา  
(มีนาคม - เมษายน) ๒๕๒๖ : ๕๗ - ๘๘

ชัยสิทธิ์ ทรายธรรม "การขอคืนของกลางในคดีอาญา" บทบัญญัติ เล่มที่ ๓๘ ตอนที่ ๑  
พ.ศ. ๒๕๒๔ : ๘๘ - ๑๐๒

กิติ บุรพรัตน์ "การริบทรัพย์สิน" คฤหา (กันยายน ๒๕๐๑) : ๕๘๖ - ๕๘๗

คัมภีร์ แก้วเจริญ "วิธีจัดการของกลางในคดีอาญา" วารสารกฎหมาย ปีที่ ๕ ฉบับที่ ๒  
พ.ศ. ๒๕๒๓ : ๘๘ - ๑๐๒

พิพัฒน์ จักรวงกูร "ริบทรัพย์สินที่ห้ามหรือมิใช่เงินในความผิด" บทบัญญัติ เล่มที่ ๒๕ ตอนที่ ๒  
พ.ศ. ๒๕๑๔ : ๓๓๗ - ๓๔๓

\_\_\_\_\_ "ริบทรัพย์สินเป็นโทษหรือวิธีการเพื่อความปลอดภัย" คฤหา ๑๔ (๑๐) ตุลาคม  
๒๕๑๐ : ๒๔ - ๒๘

\_\_\_\_\_ "ยึดทรัพย์สินผู้ค้างชำระภาษีอากร" บทบัญญัติ เล่มที่ ๓๗ ตอนที่ ๓ ๒๕๒๓ :  
๘๘ - ๑๐๒

สถิตย์ ลิ้มหงษ์พันธ์ "ลักษณะเฉพาะความผิดทางสุลตการ" วารสารนิติศาสตร์ ปีที่ ๑๑ ฉบับที่  
๔ (๒๕๒๔) : ๗๑๖ - ๗๒๘

สมพร พรหมพิศาล "ปัญหากฎหมายเรื่องริบทรัพย์สิน" วารสารทนายความ (กุมภาพันธ์  
๒๕๑๐)

สุรพล จันใจ "การริบทรัพย์สินที่ใช้อ้างทรัพย์สิน ปล้นทรัพย์สิน" คฤหา (พฤษภาคม : มิถุนายน  
๒๕๒๔) : ๕๘ - ๖๒

ไมรา มุณยมต "ศาลภาษีอากร" วันรที่ ๒๖ (๒๕๒๖) : ๑๗๓ - ๑๗๗

กร. อุกฤษ มงคลนาวิน "รัฐธรรมนูญกับเศรษฐกิจของไทย" วารสารกฎหมาย (มกราคม ๒๕๑๑)  
: ๓๑ - ๕๐

เอกสารอื่น ๆ

งานค้นคว้ากองกฎหมายต่างประเทศ การริบทรัพย์สินประเภทที่ใช้ในการกระทำผิด, พระนคร :

สำนักงานคณะกรรมการกฤษฎีกา

ศุลกากร, กรม แผนปลิวคำบรรยายการอบรมนายตรวจศุลกากรตรี พ.ศ. ๒๕๑๔, พระนคร  
กรมศุลกากร, ๒๕๑๔

สหาย ทรัพย์สุนทรกุล แผนปลิวคำบรรยายโทมริบทรัพย์สืบตามกฎหมายศุลกากร, พระนคร  
ศูนย์บริการเอกสารและวิชาการกรมอัยการ, ๒๕๒๔

หนังสือต่างประเทศ

- Customs and Excise Management Act, 1979, CH. 2 London : Her Majesty Stationery Office. 1979.
- United States Code, 1976 Edition. TITLE 19-CUSTOMS DUTIES. U.S.A. : 1976.
- Government Gazette. No 1.1971 CH. 133. The Customs Acts. Singapore : 1971
- Customs Outline, Seoul, Korea : Bureau of Customs Ministry of Finance 1967

ศูนย์วิทยทรัพยากร  
จุฬาลงกรณ์มหาวิทยาลัย



ศูนย์วิทยทรัพยากร  
จุฬาลงกรณ์มหาวิทยาลัย

UNITED STATES CODE

1976 EDITION

TITLE 19 CUSTOMS DUTIES

Section 1604. Seizure; prosecution

It shall be the duty of every United States attorney immediately to inquire into the facts of cases reported to him by customs officers and the laws applicable thereto, and if it appears probable that any fine, penalty, or forfeiture has been incurred by reason of such violation, for the recovery of which the institution of proceedings in the United States district court is necessary, forthwith to cause the proper proceeding to be commenced and prosecuted, without delay, for the recovery of such fine, penalty, or forfeiture in such case provided, unless, upon inquiry and examination, such United States attorney decides that such proceeding can not probable be sustained or that the ends of public justice do not require that they should be instituted or prosecuted, in which case he shall report the facts to the Secretary of the Treasury for his direction in the premises.

Section 1605. Seizure; custody; storage

All vessels, vehicles, merchandise, and baggage seized under the provision of the customs laws, or laws relating to the navigation, registering, enrolling or licensing, or entry or clearance, of vessels, unless otherwise provided by law, shall be placed and remain in the custody of the appropriate customs officer for the district in which the seizure was made to await disposition according to law.

Pending such disposition, the property shall be stored in such place as, in the customs officer's opinion, is most convenient and appropriate with due regard to the expense involved, whether or not the place of storage is within the judicial district or the customs collection district in which the property was seized; and storage of the property outside the judicial district or customs collection district in which it was seized shall in no way affect the jurisdiction of the court which would otherwise have jurisdiction over such property.

**Section 1606. Seizure; appraisement**

The appropriate customs officer shall determine the domestic value, at the time and place of appraisement, of any vessel, vehicle, merchandise, or baggage seized under the customs laws.

**Section 1607. Seizure; value \$2,500 or less**

If such value of such vessel, vehicle, merchandise, or baggage does not exceed \$2,500, the appropriate customs officer shall cause a notice of the seizure of such articles and the intention to forfeit and sell or otherwise dispose of the same according to law to be published for at least three successive weeks in such manner as the Secretary of the Treasury may direct. For the purpose of this section and sections 1610 and 1612 of this title merchandise the importation of which is prohibited shall be held not to exceed \$2,500 in value.

**Section 1608. Seizure; claims; judicial condemnation**

Any person claiming such vessel, vehicle, merchandise, or baggage

may at any time within twenty days from the date of the first publication of the notice of seizure file with the appropriate customs officer a claim stating his interest therein. Upon the filing of such claim, and the giving of a bond to the United States in the penal sum of \$250, with sureties to be approved by such customs officer, conditioned that in case of condemnation of the articles so claimed the obligor shall pay all the costs and expenses of the proceeding to obtain such condemnation, such customs officer shall transmit such claim and bond, with a duplicate list and description of the articles seized, to the United States attorney for the district in which seizure was made, who shall proceed to a condemnation of the merchandise or other property in the manner prescribed by law.

Section 1609. Seizure; summary of forfeiture and sale

If no such claim is filed or bond given within the twenty days hereinbefore specified, the appropriate customs officer shall declare the vessel, vehicle, merchandise, or baggage forfeited, and shall sell the same at public auction in the same manner as merchandise abandoned to the United States is sold, or otherwise dispose of the same according to law and shall deposit the proceeds of sale, after deducting the actual expenses of seizure, publication, and sale in the Treasury of the United States.

Section 1610. Seizure; value more than \$2,500

If the value of any vessel, vehicle, merchandise, or baggage so seized is greater than \$2,500, the appropriate customs officer shall transmit a report of the case, with the names of available witnesses, to

the United States attorney for the district in which the seizure was made for the institution of the proper proceedings for the condemnation of such property.

Section 1611. Seizure; sale unlawful

If the sale of any vessel, vehicle, merchandise, or baggage forfeited under the customs laws in the district in which seizure thereof was made be prohibited by the laws of the State in which such district is located, or if a sale may be made more advantageously in any other district, the Secretary of the Treasury may order such vessel, vehicle, merchandise, or baggage to be transferred for sale in any customs district in which the sale thereof may be permitted. Upon the request of the Secretary of the Treasury, any court may, in proceedings for the forfeiture of any vessel, vehicle, merchandise, or baggage under the customs laws, provide in its decree of forfeiture that the vessel, vehicle, merchandise, or baggage, so forfeited, shall be delivered to the Secretary of the Treasury for disposition in accordance with the provision of this section. If the Secretary of the Treasury is satisfied that the proceeds of any sale will not be sufficient to pay the costs thereof, he may order a destruction by the customs officer: Provided, That any merchandise forfeited under the customs laws, the sale or use of which is prohibited under any law of the United States or of any State, may, in the discretion of the Secretary of the Treasury, be destroyed, or remanufactured into an article that is not prohibited, the resulting article to be disposed of to the profit of



the United States only.

Section 1612. Seizure; summary sale

Whenever it appears to the appropriate customs officer that any vessel, vehicle, merchandise, or baggage seized under the customs laws is liable to perish or to waste or to be greatly reduced in value by keeping, or that the expense of keeping the same is disproportionate to the value thereof, and the value of such vessel, vehicle, merchandise, or baggage as determined under section 1606 of this title, does not exceed \$2,500, and such vessels, vehicle, merchandise, or baggage has not been belivered under bond, such officer shall, proceed forth-with to advertise and sell the same at auction under regulation to be prescribed by the Secretary of the Treasury. If such value of such vessel, vehicle, merchandise, or baggage exceeds \$2,500, such officer shall forthwith transmit the appraiser's return and his report of the seizure to the United States attorney, who shall petition the court to order an immediate sale of such vessel, vehicle, merchandise, or baggage, and if the ends of justice require it the court shall order such immediate sale, the proceeds thereof to be deposited with the court to await the final determination of the condemnation proceedings. Whether such shall be made by the customs officer or by order of the court, the proceeds thereof shall be held subject to claims of parties in interest to the same extent as the vessel, vehicle, merchandise, or baggage so sold would have been subject to such claim.

Section 1613. Disposition of proceeds of forfeited property

Any person claiming any vessel, vehicle, merchandise, or baggage, or any interest therein, which has been forfeited and sold under the provision of the chapter, may at any time within three months after the date of sale apply to the Secretary of the Treasury if the forfeiture and sale was under the customs laws, or if the forfeiture and sale was under the navigation laws, a remission of the forfeiture and restoration of the proceeds of such sale, or such part thereof as may be claimed by him. Upon the production of satisfactory proof that the applicant did not know of the seizure prior to the declaration of condemnation of forfeiture and was in such circumstances as prevented him from knowing of the same, and that such forfeiture was incurred without any willful negligence or intention to defraud on the part of the applicant, the Secretary of the Treasury may order the proceeds of the sale, or any part thereof, restored to the applicant, after deducting the cost of seizure and of sale, the duties, if any, accruing on the merchandise or baggage, and any sum due on a lien for freight, charges, or contribution in general average that may have been filed. If no application for such remission or restoration is made within three months after such sale, or if the application be denied by the Secretary of the Treasury, the proceeds of sale shall be disposed of as follows:

(1) For the payment of all proper expenses of the proceeding of forfeiture and sale, including expenses of seizure, maintaining the custody of the property, advertising and sale, and if condemned by a

decree of a district court and a bond for such costs was not given, the costs as taxed by the court;

(2) For the satisfaction of liens for freight, charges, and contribution in general average, notice of which has been filed with the appropriate customs officer according to law; and

(3) The residue shall be deposited with the Treasurer of the United States as a customs or navigation fine.

Section 1595. Forfeitures; penalty for aiding unlawful importation

(a) Except as specified in the proviso to section 1594 of this title, every vessel, vehicle, animal, aircraft, or other thing used in, to aid in, or to facilitate, by obtaining information or in any other way, the importation, bring in, unloading, landing, removal, concealing, harboring, or subsequent transportation of any article which is being or has been introduced, or attempted to be introduced, into the United States contrary to law, whether upon such vessel, vehicle, animal, aircraft, or other thing or otherwise, shall be seized and forfeited together with its tackle, apparel, forfeiture, harness, or equipment.

(b) Every person who directs, assists financially or otherwise, or is in any way concerned in any unlawful activity mentioned in the preceding subsection shall be liable to a penalty equal to the value of the article or articles introduced or attempted to be introduced.

Customs and Excise

Management Act 1979

CHAPTER 2

PART IV

Control of Importation

Forfeiture, offences, etc. in connection with importation

Section 49. (1) Where

- (a) except as provided by or under the Customs and Excise Act 1979, any imported goods, being goods chargeable on their importation with customs or excise duty, are, without payment of that duty
  - (i) unshipped in any part,
  - (ii) unloaded from any aircraft in the United Kingdom,
  - (iii) unloaded from any vehicle in, or otherwise brought across the boundary into, Northern Ireland, or
  - (iv) removed from their place of importation or from any approved wharf, examination station or transit shed; or
- (b) any goods are imported, landed or unloaded contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment; or

- ๑๓๕
- (c) any goods, being goods chargeable with any duty or goods the importation of which is for the time being prohibited or restricted by or under any enactment, are found, whether before or after the unloading thereof, to have been concealed in any manner on board any ship or aircraft or, while in Northern Ireland, in any vehicle; or
  - (d) any goods are imported concealed in a container holding goods of a different description; or
  - (e) any imported goods are found, whether before or after delivery, not to correspond with the entry made thereof; or
  - (f) any imported goods are concealed or packed in any manner appearing to be intended to deceive an officer, those goods shall, subject to subsection (2) below, be liable to forfeiture.

(2) where any goods, the importation of which is for time being prohibited or restricted by or under any enactment, are on their importation either-

- (a) reported as intended for exportation in the same ship aircraft or vehicle; or
  - (b) entered for transit or transshipment; or
  - (c) entered to be warehoused for exportation or for use as stores,
- the Commissioners may, if they see fit, permit the goods to be dealt with accordingly.

Section 50 (1) Subsection (2) below applies to goods of the following descriptions, that is to say—

- (a) goods chargeable with a duty which has not been paid; and
- (b) goods the importation, landing or unloading of which is for the time being prohibited or restricted by or under any enactment.

(2) If any person with intent to defraud Her Majesty of any such duty or to evade any such prohibition or restriction as is mentioned in subsection (1) above—

- (a) unships or lands in any port or unloads from any aircraft in the United Kingdom or from any vehicle in Northern Ireland any goods to which this subsection applies, or assists or is otherwise concerned in such unshipping, landing or unloading; or
- (b) removes from their place of importation or from any approved wharf, examination station, transit shed or customs and excise station any goods to which this subsection applies or assists or is otherwise concerned in such removal,

he shall be guilty of an offence under this subsection and may be detained.

(3) If any person imports or is concerned in importing any goods contrary to any prohibition or restriction for the time being in force under or by virtue of any enactment with respect to those goods, whether or not the goods are unloaded, and does so with intent to evade the prohibition or restriction, he shall be guilty of an offence under this subsection and may be detained.

- (4) Subject to subsection (5) below, a person guilty of an offence under subsection (2) or (3) above shall be liable—
- (a) on summary conviction, to a penalty of the prescribed sum 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 2 years, or to both.
- (5) In the case of an offence under subsection (2) or (3) above in connection with a prohibition or restriction on importation having effect by virtue of section 3 of the Misuse of Drugs Act 1971, subsection (4) above shall have effect subject to the modification specified in Schedule 1 to this Act.
- (6) If any person—
- (a) imports or causes to be imported any goods concealed in a container holding goods of a different description; or
  - (b) directly or indirectly imports or causes to be imported or entered any goods found, whether before or after delivery, not to correspond with the entry made thereof, he shall be liable on summary conviction to a penalty of three times the value of the goods or £100, whichever is the greater.

- (7) In any case where a person would, apart from this subsection, be guilty of
- (a) an offence under this section in connection with the importation of goods contrary to a prohibition or restriction; and
  - (b) a corresponding offence under the enactment or other instrument imposing the prohibition or restriction, being an offence for which a fine or other penalty is expressly provided by that enactment or other instrument, he shall not be guilty of the offence mentioned in paragraph (a) of the subsection.

#### Prevention of smuggling

- section 81 (1) In this section "small ships" means--
- (a) ships not exceeding 100 tons register; and
  - (b) hovercraft, of whatever size.
- (2) The Commissioners may make general regulations with respect to small ships and any such regulations may in particular make provision as to the purposes for which and the limits within which such ships may be used.
- (3) Different provision may be made by regulations under this section for different classes or description of small ships.
- (4) The Commissioners may, in respect of any small ships, grant



a licence exempting that ship from all or any of the provisions of any regulations made under this section.

- (5) Any such licence may be granted for such period, for such purposes and subject to such conditions and restrictions as the Commissioners see fit, and may be revoked at any time by the Commissioners.
- (6) Any small ship which, except under and in accordance with the terms of a licence granted under this section, is used contrary to any regulation made under this section, and any ship granted such a licence which is found not to have that licence on board, shall be liable to forfeiture.
- (7) Every boat belonging to a British ship and every other vessel not exceeding 100 tons register, not being a fishing boat entered in the fishing boat register under the Merchant Shipping Act 1894, and every hovercraft, shall be marked in such manner as the Commissioners may direct, and any such boat, vessel or hovercraft which is not so marked shall be liable to forfeiture.

Section 82 (1) The person in command or charge of any vessel in the service

of Her Majesty which is engaged in the prevention of smuggling

- (a) may haul up and leave that vessel on any part of the coast or of the shore or bank of any river or creek; and

- (b) may moor that vessel at any place below high water mark on any part of the coast or of any such shore or bank.
- (2) Any officer and any person acting in aid of an officer or otherwise duty engaged in the prevention of smuggling may for that purpose patrol upon and pass freely along and over any part of the coast or of the shore or bank of any river or creek, over any railway or aerodrome or land adjoining any aerodrome, and over any land in Northern Ireland within the prescribed area.
- (3) Nothing in this section shall authorise the use of or entry into any garden or pleasure ground.

Section 83 (1) Where, in pursuance of any power conferred by the customs and excise Acts or of any requirement imposed by or under those Acts, a seal, lock or mark is used to secure or identify any goods for any of the purposes of those Acts and

(a) at any time while the goods are in the United Kingdom or within the limits of any port or on passage between port in the United Kingdom, the seal, lock or mark is wilfully and prematurely removed or tampered with by any person; or

(b) at any time before the seal, lock or mark is lawfully removed, any of the goods are wilfully removed by any

person,

that person and the person then in charge of the goods shall each be liable on summary conviction to a penalty of £500.

(2) For the purpose of subsection (1) above, goods in a ships or aircraft shall be deemed to be in the charge of the master of the ship or commander of the aircraft.

(3) Where, in pursuance of any community requirement or practice which relates to the movement of goods between countries or of any international agreement to which the United Kingdom is a party and which so relates,—

(a) a seal, lock or mark is used (whether in the United Kingdom or elsewhere) to secure or identify any goods for customs or excise purpose; and

(b) at any time while the goods are in the United Kingdom, the seal, lock or mark is wilfully and premedately removed or tampered with by any person,

that person and the person then in charge of the goods shall each be liable on summary conviction to a prenalty of £500.

Section 84 (1) In this section reference to a "prohibited signal" or a

- "prohibited message" are references to a signal or message connected with the smuggling or intended smuggling of goods into or out of the United Kingdom.

- (2) Any person who by any means makes any prohibited signal or transmits any prohibited message from any part of the United Kingdom or from any ship or aircraft for the information of a person in any ship or aircraft or across the boundary shall be liable on summary conviction to a penalty of £100, or to imprisonment for a term not exceeding 6 months, or to both, and may be detained; and any equipment or apparatus used for sending the signal or message shall be liable to forfeiture.
- (3) Subsection (2) above applies whether or not the person for whom the signal or message is intended is in a position to receive it or is actually engaged at the time in smuggling goods.
- (4) If, in any proceedings under subsection (2) above, any question arises as to whether any signal or message was a prohibited signal or message, the burden of proof shall lie upon the defendant or claimant.
- (5) If any officer or constable or any member of Her Majesty's armed forces or coastguard has reasonable grounds for suspecting that any prohibited signal or message is being or is about

to be made or transmitted from any ship, aircraft, vehicle, house or place and take such steps as are reasonably necessary to stop or prevent the sending of the signal or message.

Section 85 (1) Any person who save for just and sufficient cause interferes in any way with any ship, aircraft, vehicle, buoy, anchor, chain, rope or mark which is being used for the purposes of any functions of the Commissioners under Parts III to VII of this Act shall be liable on summary conviction to a penalty of £25.

(2) Any person who fires upon any vessel, aircraft or vehicle is engaged in the prevention of smuggling shall be liable on conviction on indictment to imprisonment for a term not exceeding 5 years.

Section 86 Any person concerned in the movement, carriage or concealment of goods--

(a) contrary to or for the purpose of contravening any prohibition or restriction for the time being in force under or by virtue of any enactment with respect to the importation or exportation thereof; or

(b) without payment having been made of or security given for any duty payable thereon,

who, while so concerned, is armed with any offensive

weapon or disguised in any way, and any person so armed or disguised found in the United Kingdom in possession of any goods liable to forfeiture under any provision of the customs and excise Acts relating to imported goods or prohibited or restricted goods, shall be liable on conviction on indictment to imprisonment for a term not exceeding 3 years and may be detained.

Section 87 If any person offers any goods for sale as having been penalty for imported without payment of duty, or as having been otherwise unlawfully imported, then, whether or not the goods were so imported or were in fact chargeable with duty, the goods shall be liable to forfeiture and the person so offering them for sale shall be liable on summary conviction to a penalty of three times the value of the goods or £100, whichever is the greater, and may be detained.

Forfeiture of ships, etc. for certain offences

Section 88 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.

Section 89 (1) If any part of the cargo of a ship is thrown overboard or is staved or destroyed to prevent seizure—

(a) while the ship is within 3 nautical miles of the coast of the United Kingdom; or

(b) where the ship, having been properly summoned to bring to by any vessel in the service of Her Majesty, fails so to do and chase is given, at any time during the chase,

the ship shall be liable to forfeiture.

(2) For the purposes of this section a ship shall be deemed to have been properly summoned to bring to—

(a) if the vessel making the summons did so by means of and international signal code or other recognised means and while flying her proper ensign; and

(b) in the case of a ship which is not a British ship, if

at the time when the summons was made the ship was within  
3 nautical miles of the coast of the United Kingdom.

Section 90 Where a ship has been within the limits of any port, or an  
aircraft has been 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.

Section 91 (1) If, save for just and sufficient cause, any ship which is  
liable to forfeiture or examination under or by virtue of any  
provision of the Customs and Excise Acts 1979 does not bring  
to when required to do so, the master of the ship shall be  
liable on summary conviction to a penalty of £50.

(2) Where any ship liable to forfeiture or examination as aforesaid  
has failed to bring to when required to do so and chase has  
been given thereto by any vessel in the service of Her Majesty  
and, after the commander of that vessel has hoisted the proper  
ensign and caused a gun to be fired as a signal, the ship still  
fails to bring to, the ship may be fired upon.



CUSTOMS LAW

REPUBLIC OF KOREA

PART IX. PENAL PROVISIONS

Article 179. (Penalty on Exporting or Importing the Contraband Goods)

Any person who has exported the goods falling under one of Items of the Article 146 shall be liable to imprisonment for a period exceeding one year, or to a fine not exceeding one million won, and such goods shall be forfeited.

Article 180. (Crime of Customs Duty Evasion)

(1) Any person who has evaded all or any portion of customs duty by means of any falsehood or fraudulence shall be liable to imprisonment for one year and upward not exceeding ten years a fine more than two times and not exceeding ten times the customs duty evaded, and the goods owned or possessed by the offender shall be forfeited.

(2) The provision of the preceding Paragraph shall also apply to any person who has obtained any money by way of refund of customs duty or exempted by means of any falsehood or any other fraudulence.

Article 181. (Crime of Unauthorized Export or Import)

Any person who has exported, imported or returned goods without obtaining the permit as prescribed in the provision of Article 137 shall be liable to imprisonment for a period not exceeding five years, or to a fine not exceeding two times the value of the goods and the goods owned or possessed by the offender shall be forfeited.

(1) Whoever has instigated or assisted, knowingly, any person to commit any offence against the provisions of Article 179 to 181 shall be liable to punishment in accordance with the case of the principal offence.

(2) Whoever has prepared or attempted to commit any offence against the provision of Article 179 to 181 shall be liable to punishment respectively in accordance with the principal offence.

Article 183. (Forfeiture of Vessels Used Solely in Smuggling)

Any vessel falling under one of the following Items which is used solely in committing any offence against the provision of Article 179 to 181 shall be forfeited, regardless of the ownership;

1. Whenever any vessel had, has, or is intended to carry any goods, which are against this Law, on board;

2. Whenever any vessel which has been ordered to stop by the government officials does not stop navigation or any goods loaded on board are, knowingly, abandoned, destroyed or damaged on the sea.

Article 184. (Forfeiture of the Means of Transportation used in Carrying any Smuggled Goods)

Any vessel which has been received the goods falling under the provision of Article 179 to 181 on the sea shall be forfeited, regardless of the ownership. This provision shall also apply to any vehicle and the other means of transportation by which the goods have been, knowingly, transported.

Article 185. (Forfeiture of any Instrument Offered to Commit any Offence)

(1) Any instrument has been specially processed for the purpose of offering to commit any offence against the provision of Article 179 to 181 shall be liable to forfeiture or the utility thereof shall be destroyed, regardless of the ownership.

(2) In the case where goods falling under the provision of Article 179 to 181 are contained in other goods which are belonging to the offender, such other goods shall be liable to forfeiture.

Article 186. (A Crime of Handling any Smuggled Goods)

(1) Any person who has taken, given, carried, kept, or introduced any goods falling under the provision of Article 179 to 181 shall be liable to imprisonment for a period not exceeding five years, or to a fine not exceeding two times the value of the goods, and the goods owned or possessed by the offender shall be forfeited.

(2) Any person who has attempted to commit any offence as prescribed in the preceding Paragraph shall be also liable to a punishment.

ศูนย์วิทยทรัพยากร  
จุฬาลงกรณ์มหาวิทยาลัย

REPUBLIC OF SINGAPORE

GOVERNMENT GAZETTE

REPRINT OF

THE CUSTOMS ACT

(CHAPTER 133 OF THE 1970 REVISED EDITION)

An Act to amend and consolidate the law relating to customs. (26th September 1970)

PART I

PRELIMINARY

3. (1) In this Act, unless the context otherwise requires "officer of customs" means
- (a) the Comptroller;
  - (b) the Deputy Comptroller and any Assistant Comptroller of Customs and Excise appointed under the provisions of subsection (1) of section 4 of this Act,
  - (c) any Senior Superintendent, Superintendent or Assistant Superintendent of Customs and Excise appointed under the provisions of subsection (4) of section 4 of this Act;
  - (d) any Chief Customs Officer, Senior Customs Officer appointed under the provision of section 5 of this Act; and
  - (e) any police officer;

## PART XIV

## PROVISIONS AS TO TRIALS AND PROCEEDINGS

section 113. (1) All goods liable to seizure under the provisions of this Act shall be liable to forfeiture.

(2) For the purposes of this section and of sections 114, 115 and 118 of this Act the word "goods" shall be deemed to include receptacles, packages, vehicles, vessels not exceeding two hundred tons net registered tonnage and aircraft, other than aircraft engaged on international carriage.

section 114. (1) An order for the forfeiture or for the release of anything liable to forfeiture under the provisions of this shall be made by the court before which the prosecution with regard thereto has been held.

(2) An order for the forfeiture of goods shall be made if it is proved to the satisfaction of the court that an offence under this Act or any regulation made thereunder has been committed and that the goods were the subject matter of, or were used in the commission of, the offence notwithstanding that no person may have been convicted of such offence.

(3) All goods forfeited shall be delivered to a proper officer of customs and shall be disposed of in accordance with the directions of the Comptroller.

were the subject matter, or were used in the commission, of such offence, shall order the same to be forfeited, or may in the absence of such proof order their release.

(5) In any proceedings under subsection (4) of this section the provisions of section 107 of this Act shall apply to the person asserting that he is the owner of the goods and to the person from whom they were seized as if such owner or person had been the defendant in a prosecution under this Act.

section 116. Nothing in this Act contained shall be deemed to prevent the prosecution, conviction and punishment of any person according to the provisions of any other written law for the time being in force in Singapore; but so that no person shall be punished more than once for the same offence.

section 117. (1) Any senior officer of customs may compound any offence which is prescribed to be a compoundable offence, by accepting from the person reasonably suspected of having committed such offence a sum of money not exceeding one thousand dollars.

(2) On payment of such sum of money the person reasonably suspected of having committed an offence if in custody, shall be discharged, any properties seized shall be released and no further proceedings shall be taken

section 115. (1) If there is no prosecution with regard to any goods

seized under this Act, such goods shall be taken and deemed to be forfeited at the expiration of one month from the date of seizure unless a claim thereto is made before that date in the manner hereinafter set forth.

(2) Any person asserting that he is the owner of such goods may personally or by his agent authorized in writing give written notice to a senior officer of customs that he claims the same.

(3) On receipt of such notice the senior officer of customs shall refer the claim to the Comptroller who may direct that such goods be released or may direct such senior officer of customs, by information in the prescribed form, to refer the matter to the Judge of a District Court or to a Magistrate for his decision.

(4) The Judge or Magistrate shall issue a summons requiring the person asserting that he is the owner of the goods and the person from whom they were seized if such person is known, to appear before him, and upon his appearance or default to appear, due service of such summons being proved, the Judge or Magistrate shall proceed to the examination of the matter and on proof that an offence under this Act has been committed and that such goods

against such person or property unless the property consists of goods the import of which is absolutely prohibited under section 33 of this Act or of goods the manufacture of which is prohibited except under licence in which case such goods shall be forfeited.

section 118. No person shall, in any proceedings before any court in respect of the seizure of any goods seized in exercise or the purported exercise of any power conferred under this Act, be entitled to the costs of such proceedings or to any damages or other relief other than an order for the return of such goods or the payment of their value unless such seizure was made without reasonable or probable cause.



ศูนย์วิทยทรัพยากร  
จุฬาลงกรณ์มหาวิทยาลัย



ประวัติการศึกษา

ชื่อ นางสาวเพ็ญแข พรหมจินดา  
วุฒิการศึกษา นิติศาสตรบัณฑิต (เกียรตินิยม)  
สถานศึกษา คณะนิติศาสตร์ จุฬาลงกรณ์มหาวิทยาลัย  
ปีสำเร็จการศึกษา พ.ศ. ๒๕๒๐  
สถานที่ทำงาน

กันยายน ๒๕๒๐ งานไม้นามภาณี กองภาษีเงินได้บุคคลธรรมดา กรมสรรพากร  
เมษายน ๒๕๒๒ งานคืนอากร กองอากร กรมศุลกากร  
ปัจจุบัน ฝ่ายการนำเข้า & กองพิธีการและประเมินอากร กรมศุลกากร  
ตำแหน่ง เจ้าหน้าที่ประเมินอากร ระดับ ๔



ศูนย์วิทยทรัพยากร  
จุฬาลงกรณ์มหาวิทยาลัย