

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.
Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 03 July 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)

- (iii) shall comply with any directions given by an officer with respect to any such goods; and
- (b) no passenger or member of the crew shall without the consent of an officer or constable leave the immediate vicinity of any such aircraft.
- ^{F74}[(4A) Subsection 4(a)(ii) and (iii) above shall not apply in relation to goods brought in the aircraft from a place outside the customs territory of the [^{F54}European Union] .]
- (5) Nothing in subsection (4) above shall prohibit—
- (a) the departure of passengers or crew from the vicinity of an aircraft; or
- (b) the removal of goods from an aircraft,
- where that departure or removal is necessary for reasons of health, safety or the preservation of life or property.
- (6) Any person contravening or failing to comply with any provision of this section shall be liable on summary conviction to a penalty of [^{F75}level 4 on the standard scale], or to imprisonment for a term not exceeding 3 months, or to both.
- (7) In this Act “customs and excise airport” means an aerodrome for the time being designated as a place for the landing or departure of aircraft for the purposes of the customs and excise Acts by an order made by the Secretary of State with the concurrence of the Commissioners which is in force under an Order in Council made in pursuance of [^{F76}section 60 of the Civil Aviation Act 1982].
- ^{F77}(8) References in this section to a place or area outside the United Kingdom do not include references to a place or area in the Isle of Man and in subsection (3)(b) above the reference to a place in the United Kingdom includes a reference to a place in the Isle of Man.]

Textual Amendments

- F54** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F72** S. 21(1A) inserted (01.01.1992) by [S.I. 1991/2724](#), reg. **6(4)(a)**
- F73** Words in s. 21(2) inserted (01.01.1992) by [S.I. 1991/2724](#), reg. **6(4)(b)**
- F74** S. 21(4A) inserted (01.01.1992) by [S.I. 1991/2724](#), reg. **6(5)**
- F75** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), ss. 38, 46 and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), ss. 289F, 289G and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6
- F76** Words substituted by [Civil Aviation Act 1982 \(c. 16, SIF 9\)](#), s. 109(2), [Sch. 15 para. 23](#)
- F77** S. 21(8) inserted by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 1 para. 4](#)

Modifications etc. (not altering text)

- C30** S. 21 restricted (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 4(1)(3)(a)(6).

^{F78}[22 Approval of examination stations at customs and excise airports **U.K.**

- (1) The Commissioners may approve, for such periods and subject to such conditions and restrictions as they think fit, a part of, or a place at, any customs and excise airport for the loading and unloading of goods and the embarkation and disembarkation of passengers.

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- (2) Subsection (1) above shall apply to hovercraft proceeding to or from any approved wharf or transit shed which is not in a port as if it were a port.
- (3) If any person contravenes or fails to comply with any regulation made under subsection (1) above, or with any direction given by the Commissioners or the proper officer in pursuance of any such regulation, he shall be liable on summary conviction to a penalty of [^{F82}level 3 on the standard scale] and any goods in respect of which the offence was committed shall be liable to forfeiture.

Textual Amendments

F82 Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 38, 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), ss. 289F, 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6

24 Control of movement of goods by pipe-line. **U.K.**

- (1) Goods shall not be imported or exported by means of a pipe-line that is not for the time being approved by the Commissioners for the purposes of this section.
- (2) Uncleared goods, that is to say—
- imported goods, whether or not chargeable with duty, which have not been cleared out of charge, and in particular goods which are, or are to be, moved under section 30 below; or
 - dutiable goods moved from warehouse without payment of duty,
- shall not be moved by means of a pipe-line that is not for the time being approved by the Commissioners for the purposes of this section.
- (3) The Commissioners may give their approval under this section for such period and subject to such conditions as they think fit, and may at any time for reasonable cause—
- vary the terms of their approval; and
 - (if they have given to the owner of the pipe-line not less than 3 months' written notice of their intention so to do) revoke their approval.
- (4) Section 49 of the ^{M11}Pipe-lines Act 1962 (procedure for service of documents under that Act) shall apply to a notice required by subsection (3)(b) above to be served on the owner of a pipe-line as it applies to a document required by that Act to be so served.
- (5) A person who—
- contravenes subsection (1) or (2) above, or contravenes or fails to comply with a condition imposed by the Commissioners under subsection (3) above; or
 - except with the authority of the proper officer or for just and sufficient cause, obtains access to goods which are in, or in course of conveyance by, a pipe-line approved under this section,
- shall be guilty of an offence under this section and may be detained; and any goods in respect of which the offence was committed shall be liable to forfeiture.
- (6) A person guilty of an offence under this section shall be liable—
- on summary conviction, to a penalty of the prescribed sum, or to imprisonment for a term not exceeding 6 months, or to both; or

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it is necessary for the protection of the revenue to station any officer in charge thereof, whether on board or otherwise, the proper officer may detain that ship, aircraft or vehicle until any expenses thereby incurred by the Commissioners have been repaid.

Modifications etc. (not altering text)

- C38** S. 29 restricted (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 4(1)(3)(e)(6).
C39 S. 29(3) amended by S.I. 1990/2167, art. 4, Sch. para. 2

30 Control of movement of uncleared goods within or between port or airport and other places. **U.K.**

- (1) The Commissioners may from time to time give general or special directions as to the manner in which, and the conditions under which, goods to which this section applies, or any class or description of such goods, may be moved within the limits of any port or customs and excise airport or between any port or customs and excise airport and any other place.
- (2) This section applies to goods chargeable with any duty which has not been paid, to drawback goods, and to any other goods which have not been cleared out of charge.
- (3) Any directions under subsection (1) above may require that any goods to which this section applies shall be moved only—
- (a) by persons licensed by the Commissioners for that purpose;
 - (b) in such ships, aircraft or vehicles or by such other means as may be approved by the Commissioners for that purpose;
- and any such licence or approval may be granted for such period and subject to such conditions and restrictions as the Commissioners think fit and may be revoked at any time by the Commissioners.
- (4) Any person contravening or failing to comply with any direction given or condition or restriction imposed, or the terms of any licence granted, by the Commissioners under this section shall be liable on summary conviction to a penalty of [^{F101}level 2 on the standard scale].

Textual Amendments

- F101** Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), s. 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), s. 289G and (N.I.) by S.I. 1984/703, (N.I. 3) art. 5

Modifications etc. (not altering text)

- C40** S. 30(1) amended by S.I. 1990/2167, art. 4, Sch. para. 3

31 Control of movement of goods to and from inland clearance depot, etc. **U.K.**

- (1) The Commissioners may by regulations impose conditions and restrictions as respects—
- (a) the movement of imported goods between the place of importation and a place approved by the Commissioners for the clearance out of charge of such goods [^{F102}, a free zone][^{F103} or a place of exportation of such goods]; and

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warehousing regulations to be chargeable on the relevant goods or, in the case of goods warehoused on drawback which could not lawfully be entered for home use, an amount equal to any drawback or allowance of excise duty paid in respect of the relevant goods.]

[^{F332}(3A) Where the Commissioners make an assessment under subsection (3)(b) above they shall notify the person assessed or his representative accordingly.]

(4) If, on the written demand of an officer, the occupier of the warehouse or the proprietor of the goods refuses to pay any sum which he is required to pay under subsection [^{F333}(3)(a)] above he shall in addition be liable on summary conviction to a penalty of double that sum.

[^{F334}(4A) If—

- (a) the occupier of the warehouse or the proprietor of the goods refuses to pay any amount of excise duty to which he has been assessed under subsection (3) (b) above, and
 - (b) the conditions set out in subsection (4B) below are fulfilled,
- he shall be liable on summary conviction to a penalty of double that amount.

(4B) The conditions are that—

- [^{F335}(a) the period of 30 days for accepting an offer of review under section 15C of the Finance Act 1994 or for appealing against the decision under section 16 of that Act has expired;]
- (b) on any review under Chapter II of Part I of that Act the Commissioners’ decision (“the original decision”) in relation to the assessment has been confirmed (or treated as confirmed by virtue of [^{F336}section 15F(8)] of that Act), or confirmed subject only to a reduction in the amount of duty due under the assessment; and
- (c) [^{F337}the final result of any appeal under section 16 of that Act, or of any further appeal,] is that the original decision has been confirmed, subject only to any reduction in the amount of duty due under the assessment; and “final result” means the result of the last of any such appeals, against which no appeal may be made (whether because of expiry of time or for any other reason).

(4C) Where the amount of excise duty due under subsection (3)(b) above is reduced in consequence of a review or appeal, the penalty to which the person assessed is liable under subsection (4A) above shall be a penalty of double the reduced amount.]

(5) This section has effect without prejudice to any penalty or forfeiture incurred under any other provision of the customs and excise Acts.

[^{F338}(5A) In this section “the relevant goods” means the missing goods or the whole or any part of the deficiency, as the Commissioners see fit.]

[^{F339}(6) The preceding provisions of this section so far as they have effect for-

- (a) fixing the excise duty point for any goods chargeable with a duty of excise; or
 - (b) determining the person on whom any liability to pay any such duty is to fall,
- shall have effect subject to the provisions of any regulations under section 1 of the Finance (No. 2) Act 1992; and accordingly, the power to make regulations under that section shall include power, for the purposes of, or in connection with, the making of any provision falling within paragraph (a) or (b) above, to modify any of the preceding provisions of this section and the provisions of section 95 below.]

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Textual Amendments

- F329** Words repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139(6), [Sch. 19 Pt. III](#)
- F330** S. 94(2) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss. 11, 139(6), [Sch. 8 para. 3](#), [Sch. 19 Pt. III](#)
- F331** S. 94(3)(a)(b) substituted for words in s. 94(3) (1.6.1997) by 1997 c. 16, s. 50(2), [Sch. 6 para. 3\(2\)](#): [S.I. 1997/1305, art. 2](#)
- F332** S. 94(3A) inserted (1.6.1997) by 1997 c. 16, s. 50(2), [Sch. 6 para. 3](#); [S.I. 1997/1305, art. 2](#)
- F333** Words in s. 94(4) substituted (1.6.1997) by 1997 c. 16, s. 50(2), [Sch. 6 para. 4](#); [S.I. 1997/1305, art. 2](#)
- F334** S. 94(4A)-(4C) inserted (1.6.1997) by 1997 c. 16, s. 50(2), [Sch. 6 para. 3\(5\)](#); [S.I. 1997/1305, art. 2](#)
- F335** S. 94(4B)(a) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 90\(2\)](#)
- F336** Words in s. 94(4B)(b) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 90\(3\)](#)
- F337** Words in s. 94(4B)(c) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 90\(4\)](#)
- F338** S. 94(5A) inserted (1.6.1997) by 1997 c. 16, s. 50(2), [Sch. 6 para. 3\(6\)](#); [S.I. 1997/1305, art. 2](#)
- F339** S. 94(6) inserted (1.12.1992 in so far as mentioned in [S.I. 1992/2979, art. 4](#) and 1.1.1993 in so far as then not already in force) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 1(5), [Sch. 1 para. 3](#); [S.I. 1992/2979, art. 4, Sch. Pt. II](#); [S.I. 1992/3261, art. 3, Sch.](#)

Modifications etc. (not altering text)

- C159** S. 94 restricted (1.6.1997) by 1994 c. 9, s. 12A (as inserted (1.6.1997) by 1997 c. 16, s. 50(2), [Sch. 6 para. 1\(1\)](#)); [S.I. 1997/1305, art. 2](#)

95 Deficiency in goods occurring in course of removal from warehouse without payment of duty. **U.K.**

- (1) Where any goods have been lawfully permitted to be taken from a warehouse without payment of duty for removal to another warehouse or to some other place, section 94 above shall, subject to subsection (2) below [^{F340}and to any such regulations as are mentioned in subsection (6) of that section], have effect in relation to those goods in the course of that removal as if those goods were still in warehouse.
- (2) In its application in relation to any goods by virtue of subsection (1) above, section 94 above shall have effect as if the following provisions were omitted, namely—
- (a)
- ^{F341}(b) the references in subsections (3) [^{F342}, (4) and (4A)] to the occupier of the warehouse.

Textual Amendments

- F340** Words in s. 95(1) inserted (1.12.1992 in so far as mentioned in [S.I. 1992/2979, art. 4](#) and 1.1.1993 in so far as then not already in force) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 1(5), [Sch. 1 para. 4](#); [S.I. 1992/2979, art. 4, Sch. Pt. II](#); [S.I. 1992/3261, art. 3, Sch.](#)
- F341** S. 95(2)(a) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139(6), [Sch. 19 Pt. III](#)
- F342** Words in s. 95(2)(b) substituted (1.6.1997) by 1997 c. 16, s. 50(2), [Sch. 6 para. 3\(7\)](#); [S.I. 1997/1305, art. 2](#)

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96 Deficiency in certain goods moved by pipe-line. U.K.

- (1) This section applies where goods of any of the following descriptions, that is to say—
- (a) goods which are chargeable with a duty which has not been paid;
 - (b) goods on which duty has been repaid or remitted in whole or in part; and
 - (c) goods on which drawback has been paid,
- are moved by pipe-line, or notified to the proper officer as being goods to be moved by pipe-line, and are at any time thereafter found to be missing or deficient.
- (2) In any case where this section applies, unless it is shown to the satisfaction of the Commissioners that the absence of or deficiency in the goods can be accounted for by natural waste or other legitimate cause, the Commissioners may .
- [^{F343}(a) require the owner of the pipe-line or the proprietor of the goods to pay immediately any duty, other than excise duty, unpaid or repaid on the relevant goods or, as the case may be, an amount equal to any drawback of such duty paid on the relevant goods;
- (b) assess, as being excise duty due from the owner of the pipe-line or the proprietor of the goods, the excise duty unpaid or repaid on the relevant goods or, as the case may be, an amount equal to any drawback of excise duty paid on the relevant goods.]
- [^{F344}(2A) Where the Commissioners make an assessment under subsection (2)(b) above they shall notify the person assessed or his representative accordingly.]
- (3) If, on the written demand of an officer, any person refuses to pay any sum which he is required to pay under subsection [^{F345}(2)(a)] above he shall in addition be liable on summary conviction to a penalty of double that sum.
- [^{F346}(3A) If—
- (a) any person refuses to pay any amount of excise duty to which he has been assessed under subsection (2)(b) above, and
 - (b) the conditions set out in paragraphs (a) to (c) of section 94(4B) above (exhaustion of opportunities for review and appeal) are fulfilled,
- he shall be liable on summary conviction to a penalty of double that amount.
- (3B) Where the amount of excise duty due under subsection (2)(b) above is reduced in consequence of a review or appeal, the penalty to which the person assessed is liable under subsection (3A) above shall be a penalty of double the reduced amount.]
- (4) For the purposes of this section any absence or deficiency in the case of goods moved by a pipe-line used for the importation or exportation of goods shall be deemed to have taken place within the United Kingdom unless the contrary is shown.
- (5) This section has effect without prejudice to any penalty or forfeiture incurred under any other provision of the customs and excise Acts.
- [^{F347}(5A) In this section “the relevant goods” means the missing goods or the whole or any part of the deficiency, as the Commissioners see fit.]
- [^{F348}(6) The preceding provisions of this section so far as they have effect for—
- (a) fixing the excise duty point for any goods chargeable with a duty of excise; or
 - (b) determining the person on whom any liability to pay any such duty is to fall,
- shall have effect subject to the provisions of any regulations under section 1 of the Finance (No. 2) Act 1992; and, accordingly, the power to make regulations under that

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section shall include power, for the purposes of, or in connection with, the making of any provision falling within paragraph (a) or (b) above, to modify any of the preceding provisions of this section.]

Textual Amendments

- F343** S. 96(2)(a)(b) substituted (1.6.1997) for words in s. 96(2) by 1997 c. 16, s. 50(2), **Sch. 6 para. 4(2)**; S.I. 1997/1305, **art. 2**
- F344** S. 96(2A) inserted (1.6.1997) by 1997 c. 16, s. 50(2), **Sch. 6 para. 4(3)**; S.I. 1997/1305, **art. 2**
- F345** Words in s. 96(3) substituted (1.6.1997) by 1997 c. 16, s. 50(2), **Sch. 6 para. 4(4)**; S.I. 1997/1305, **art. 2**
- F346** S. 96(3A)(3B) inserted (1.6.1997) by 1997 c. 16, s. 50(2), **Sch. 6 para. 4(5)**; S.I. 1997/1305, **art. 2**
- F347** S. 96(5A) inserted (1.6.1997) by 1997 c. 16, s. 50(2), **Sch. 6 para. 4(6)**; S.I. 1997/1305, **art. 2**
- F348** S. 96(6) inserted (1.12.1992 in so far as mentioned in S.I. 1992/2979, **art. 4** and 1.1.1993 in so far as then not already in force) by Finance (No. 2) Act 1992 (c. 48), s. 1(5), **Sch. 1 para. 5**; S.I. 1992/2979, **art. 4**, **Sch. Pt. II**; S.I. 1992/3261, **art. 3**, **Sch.**

Modifications etc. (not altering text)

- C160** S. 96 restricted (1.6.1997) by 1994 c. 9, **ss. 12A, 12B** (as inserted by 1997 c. 16, s. 50(2), **Sch. 6 para. 1(1)**); S.I. 1997/1305, **art. 2**
- C161** S. 96(1)(a) modified by S.I. 1983/947, **regs. 12, 13** (which S.I. is revoked 1.1.1993 by S.I. 1992/3152, **reg. 1(2)**)
- C162** S. 96(1)(a) amended by S.I. 1985/1032, **reg. 11(a)** (which S.I. is revoked 1.1.1993 by S.I. 1992/3152, **reg. 1(2)**)
S. 96(1)(a) amended (1.1.1993) by S.I. 1992/3152, **reg. 11(a)**.

97 Restriction on compensation for loss or damage to goods in, or for removal of goods from warehouse or pipe-line. **U.K.**

- (1) This section applies to—
- (a) any loss or damage caused to goods while in a warehouse or pipe-line; and
 - (b) any unlawful removal of goods from a warehouse or pipe-line.
- (2) Subject to subsection (3) below, no compensation shall be payable by, and no action shall lie against, the Commissioners or any officer acting in the execution of his duty for any loss or damage to which this section applies or for any unlawful removal to which this section applies.
- (3) If any goods in a warehouse or pipe-line are destroyed, stolen or unlawfully removed by or with the assistance or connivance of an officer and that officer is convicted of the offence, then, except where the proprietor of the goods or the occupier of the warehouse or, as the case may be, the owner of the pipe-line was a party to the offence, the Commissioners shall pay compensation for any loss caused by any such destruction, theft or removal.
- (4) Where compensation is payable by virtue of subsection (3) above then, notwithstanding any provision of the Customs and Excise Acts 1979, no duty shall be payable on the goods by the proprietor of the goods or by the occupier of the warehouse or, as the case may be, the owner of the pipe-line, and any sum paid by way of duty on those goods by any of those persons before the conviction shall be repaid.

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98 Procedure on warehouse ceasing to be approved. **U.K.**

- (1) Where the Commissioners intend to revoke or not to renew their approval of a warehouse, they shall, not later than the beginning of the prescribed period ending with the date when the revocation is to take effect or the approval is due to expire, as the case may be, give notice of their intention, specifying therein the said date [^{F349}and, unless the notice has been withdrawn or extended, the warehouse shall cease to be approved on that date].
- (2) the notice shall be given in writing and shall be deemed to have been served on all persons interested in any goods then deposited in that warehouse, or permitted under the Customs and Excise Acts 1979 to be so deposited between the date of the giving of the notice and the date specified therein, if addressed to the occupier of, and left at, the warehouse.
- [^{F350}(3) If after the date on which the warehouse ceases to be approved any goods not duly cleared still remain in the former warehouse—
 - (a) they may be taken by an officer to a Queen’s warehouse and, without prejudice to section 99(3) below, if they are not cleared from it within one month may be sold; or
 - (b) if the Commissioners so allow, they may remain in the former warehouse and if they are not cleared from it within one month may be sold.
- (3A) Where in accordance with paragraph (b) above goods remain in the warehouse after the revocation or expiry of the Commissioners’ approval—
 - (a) subsection (6) and (7) of section 99 below shall apply to them as if they were deposited in a Queen’s warehouse under the Customs and Excise Acts 1979; and
 - (b) sections 93, 94, 95 and 97 above and section 100 below shall apply and any security given by bond or otherwise and any condition imposed by or under the customs and excise Acts shall continue to have effect, as if the former warehouse were still a warehouse.]
 - (4) In this section “the prescribed period” means—
 - (a) in the case of a warehouse which is a [^{F351}victualling warehouse] but not also an excise warehouse, such period as may be prescribed by warehousing regulations;
 - (b) in the case of a warehouse which is or is also an excise warehouse, 3 months.

Textual Amendments

F349 Words inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 11, [Sch. 8 para. 4\(a\)](#)

F350 [S. 98\(3\)\(3A\)](#) substituted for s. 98(3) by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 11, [Sch. 8 para. 4\(b\)](#)

F351 Words in [s. 98\(4\)](#) substituted (01.01.1992) by [S.I. 1991/2725](#), [reg. 3\(5\)](#)

Modifications etc. (not altering text)

C163 [S. 98\(3\)\(3A\)](#) applied with modifications (1.10.1999) by [S.I. 1999/1278](#), [reg. 10](#)

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99 Provisions as to deposit in Queen’s warehouse. U.K.

- (1) The following provisions of this section shall have effect in relation to any goods which are deposited in a Queen’s warehouse under or by virtue of any provision of the Customs and Excise Acts 1979.
- (2) Such rent shall be payable while the goods are deposited as may be fixed by the Commissioners.
- (3) If the goods are of a combustible or inflammable nature or otherwise of such a character as to require special care or treatment—
 - (a) they shall, in addition to any other charges payable thereon, be chargeable with such expenses for securing, watching and guarding them as the Commissioners see fit;
 - (b) neither the Commissioners nor any officer shall be liable to make good any damage which the goods may have sustained; and
 - (c) if the proprietor of the goods has not cleared them within a period of 14 days from the date of deposit, they may be sold by the Commissioners;
 but, in the case of goods deposited by virtue of section 40(2) above, paragraph (c) above shall only apply if the goods are of a combustible or inflammable nature.
- (4) Save as permitted by or under the Customs and Excise Acts 1979, the goods shall not be removed from the warehouse until—
 - (a) any duty chargeable thereon; and
 - (b) any charges in respect thereof—
 - (i) for their removal to the warehouse, and
 - (ii) under subsections (2) and (3) above,
 have been paid and, in the case of goods requiring entry and not yet entered, until entry has been made thereof.
- (5) The officer having the custody of the goods may refuse to allow them to be removed until it is shown to his satisfaction that any freight charges due thereon have been paid.
- (6) If the goods are sold under or by virtue of any provision of the Customs and Excise Acts 1979, the proceeds of sale shall be applied—
 - (a) first, in paying any duty chargeable on the goods;
 - (b) secondly, in defraying any such charges as are mentioned in subsection (4) above; and
 - (c) thirdly, in defraying any charges for freight;
 and if the person who was immediately before the sale the proprietor of the goods makes application in that behalf the remainder, if any, shall be paid over to him.
- (7) When the goods are authorised to be sold under or by virtue of any provision of the Customs and Excise Acts 1979 but cannot be sold—
 - (a) if the goods are to be exported, for a sum sufficient to make the payment mentioned in paragraph (b) of subsection (6) above; or
 - (b) in any other case, for a sum sufficient to make the payments mentioned in paragraphs (a) and (b) of that subsection,
 the Commissioners may destroy the goods.

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.
Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 03 July 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)

C164 S. 99 modified by S.I. 1986/260, regs. 5(ij), 18

C165 S. 99 applied (10.1.2012) by The Postal Packets (Revenue and Customs) Regulations 2011 (S.I. 2011/3036), regs. 1, 16 (with reg. 25)

100 General offences relating to warehouses and warehoused goods. U.K.

- (1) Any person who, except with the authority of the proper officer or for just and sufficient cause, opens any of the doors or locks of a warehouse or Queen’s warehouse or makes or obtains access to any such warehouse or to any goods warehoused therein shall be liable on summary conviction to a penalty of [^{F352}level 5 on the standard scale] and may be detained.
- (2) Where—
 - (a) any goods which have been entered for warehousing [^{F353}or are otherwise required to be deposited in a warehouse] are taken into the warehouse without the authority of, or otherwise than in accordance with any directions given by, the proper officer; or
 - (b) save as permitted by the Customs and Excise Acts 1979 or by or under warehousing regulations, any goods which have been entered for warehousing [^{F353}or are otherwise required to be deposited in a warehouse] are removed without being duly warehoused or are otherwise not duly warehoused; or
 - (c) any goods which have been deposited in a warehouse or Queen’s warehouse are unlawfully removed therefrom or are unlawfully loaded into any ship, aircraft or vehicle for removal or for exportation or use as stores; or
 - [^{F354}(d) any goods are concealed at a time before they are warehoused when they have been entered for warehousing or are otherwise required to be deposited in a warehouse or when they are required to be in the custody or under the control of the occupier of a warehouse; or]
 - (e) any goods which have been lawfully permitted to be removed from a warehouse or Queen’s warehouse without payment of duty for any purpose are not duly delivered at the destination to which they should have been taken in accordance with that permission,those goods shall be liable to forfeiture.
- (3) If any person who took, removed, loaded or concealed any goods as mentioned in subsection (2) above did so with intent to defraud Her Majesty of any duty chargeable thereon or to evade any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, he shall be guilty of an offence under this subsection and may be detained.
- (4) A person guilty of an offence under subsection (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 [^{F355}7 years], or to both.

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Textual Amendments

- F352** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), **ss. 38, 46** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **ss. 289F, 289G** and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6
- F353** Words in s. 100(2)(a)(b) inserted (9.12.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 3(1), **Sch. 2 para. 3(a)**; [S.I. 1992/3104](#), **art. 2(1)**.
- F354** [S. 100\(2\)\(d\)](#) substituted (9.12.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 3(1), **Sch. 2 para. 3(b)**; [S.I. 1992/3104](#), **art. 2(1)**.
- F355** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), **s. 12(1)(a)(6)**

^{F356}PART VIII A U.K.

FREE ZONES

Textual Amendments

- F356** [Pt. VIII A \(ss. 100A–F\)](#) inserted by [Finance Act 1984 \(c. 43, SIF 40:1\)](#), s. 8, **Sch. 4 Pt. I**

100A Designation of free zones. U.K.

- (1) The Treasury may by order designate any area in the United Kingdom as a special area for customs purposes.
- (2) An area so designated shall be known as a “free zone”.
 - (3) An order under subsection (1) above—
 - (a) shall have effect for such period as shall be specified in the order;
 - (b) may be made so as to take effect, in relation to the area or any part of the area designated by a previous order under this section, on the expiry of the period specified in the previous order;
 - (c) shall appoint one or more persons as the responsible authority or authorities for the free zone;
 - (d) may impose on any responsible authority such conditions or restrictions as may be specified; and
 - (e) may be revoked if the Commissioners are satisfied that there has been a failure to comply with any condition or restriction.
- (4) The Treasury may by order—
 - (a) from time to time vary—
 - (i) the conditions or restrictions imposed by a designation order; or
 - (ii) with the agreement of the responsible authority, the area designated;
 or
 - (b) appoint one or more persons as the responsible authority or authorities for a free zone either in addition to or in substitution for any person appointed as such by a designation order.
- (5) In this Act “designation order” means an order made under subsection (1) above.
- (6) Any order under this section shall be made by statutory instrument.

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Subordinate Legislation Made

- P2 [S. 100A](#) power exercised by [S.I.1991/1737](#)
 - [S. 100A](#) power exercised by [S.I.1991/1738](#)
 - [S. 100A](#) power exercised by [S.I.1991/1739](#)
 - [S. 100A](#) power exercised by [S.I.1991/1740](#)
- For previous exercises of this power, see Index to Government Orders

^{F357} **100B**..... **U.K.**

Textual Amendments

- F357** [S. 100B](#) repealed (1.1.1992) by [S.I. 1991/2727](#), [reg.3\(1\)](#) (with saving in [reg. 3\(2\)](#)); [S. 100B](#) is expressed to be repealed (1.9.1994) by [1994 c. 23](#), ss. 100(2), 101(1), [Sch. 15](#)

^{F358} **100C**..... **U.K.**

Textual Amendments

- F358** [S. 100C](#) repealed (1.9.1994) by [1994 c. 23](#), ss. 100(2), 101(1), [Sch. 15](#)

^{F359} **100D**..... **U.K.**

Textual Amendments

- F359** [S. 100D](#) repealed (1.1.1992) by [S.I. 1991/2727](#), [reg. 3\(1\)](#) (with saving in [reg. 3\(2\)](#))

^{F360} **100E**..... **U.K.**

Textual Amendments

- F360** [S. 100E](#) repealed (1.1.1992) by [S.I. 1991/2727](#), [reg.3\(1\)](#) (with saving in [reg. 3\(2\)](#))

100F Powers of search. **U.K.**

- (1) Any person entering or leaving a free zone shall answer such questions as any officer may put to him with respect to any goods and shall, if required by the officer, produce those goods for examination at such place as the Commissioners may direct.
- (2) At any time while a vehicle is entering or leaving a free zone, any officer may board the vehicle and search any part of it.
- (3) Any officer may at any time enter upon and inspect a free zone and all buildings and goods within the zone.]

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[^{F361}PART VIII B U.K.]

REGISTERED EXCISE DEALERS AND SHIPPERS

Textual Amendments

F361 Pt. VIII B (ss. 100G-100J) inserted (25.7.1991) by [Finance Act 1991 \(c. 31\), s. 11\(3\), Sch.4](#)

^{F362}100G Registered excise dealers and shippers. U.K.

- (1) For the purpose of administering, collecting or protecting the revenues derived from duties of excise, the Commissioners may by regulations under this section (in this Act referred to as “registered excise dealers and shippers regulations”)—
 - (a) confer or impose such powers, duties, privileges and liabilities as may be prescribed in the regulations upon any person who is or has been a registered excise dealer and shipper; and
 - (b) impose on persons other than registered excise dealers and shippers, or in respect of any goods of a class or description specified in the regulations, such requirements or restrictions as may by or under the regulations be prescribed with respect to registered excise dealers and shippers or any activities carried on by them.
- (2) The Commissioners may approve, and enter in a register maintained by them for the purpose, any revenue trader who applies for registration under this section and who appears to them to satisfy such requirements for registration as they may think fit to impose.
- (3) In the customs and excise Acts “registered excise dealer and shipper” means a revenue trader approved and registered by the Commissioners under this section.
- (4) The Commissioners may approve and register a person under this section for such periods and subject to such conditions or restrictions as they may think fit or as they may by or under the regulations prescribe.
- (5) The Commissioners may at any time for reasonable cause revoke or vary the terms of their approval or registration of any person under this section.
- (6) The regulations may make provision for treating revenue traders as approved and registered under this section in cases where they are members of a group of companies (within the meaning of the regulations) which is approved and registered in accordance with the regulations.

Textual Amendments

F362 Pt. VIII B (ss. 100G-100J) inserted (25.7.1991) by [Finance Act 1991 \(c. 31\), s. 11\(3\), Sch. 4](#)

Modifications etc. (not altering text)

C166 S. 100G modified (10.1.2006) by [The Hydrocarbon Oil \(Registered Remote Markers\) Regulations 2005 \(S.I. 2005/3472\)](#), regs. 1, 3

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.

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F363 100H Registered excise dealers and shippers regulations. U.K.

- (1) Without prejudice to the generality of section 100G above, registered excise dealers and shippers regulations may, in particular, make provision—
- (a) regulating the approval and registration of persons as registered excise dealers and shippers and the variation or revocation of any such approval or registration or of any condition or restriction to which such an approval or registration is subject;
 - (b) regulating any activities carried on by or for a registered excise dealer and shipper and, in particular, the importation, exportation, buying, selling, loading, unloading, delivery, movement, holding, deposit, security, treatment or removal of, or the carrying out of operations on, or the effecting of any other transaction relating to, any goods of a class or description subject to a duty of excise;
 - (c) authorising a registered excise dealer and shipper to carry out or arrange for the carrying out of any prescribed activity falling within paragraph (b) above in relation to goods chargeable with a duty of excise which has not been paid, but subject to prescribed conditions or restrictions and to prescribed requirements for the payment of the unpaid duty;
 - (d) exempting registered excise dealers and shippers from compliance with such provisions made by or under the customs and excise Acts as may be prescribed, or applying such provisions in relation to registered excise dealers and shippers with prescribed modifications or adaptations, or applying in relation to registered excise dealers and shippers such substitute provisions as may be prescribed in place of any such provisions;
 - (e) requiring, except as otherwise permitted by the Commissioners, goods which are subject to a duty of excise that has not been paid and which are not consigned to an excise warehouse—
 - (i) to be consigned to a registered excise dealer and shipper; and
 - (ii) to be accompanied by such documents in such form and such manner and containing such particulars as may be prescribed;
 - ^{F364}(f)
 - (g) for securing and collecting any duty of excise [^{F365}on goods which have been or may be the subject of a transaction involving a registered excise dealer and shipper];
 - [^{F366}(h) for determining, in relation to goods which are the subject of a transaction involving a registered excise dealer and shipper, the duties of excise chargeable on those goods and the rates of those duties and, in that connection, the method of charging the duties;]
 - (j) permitting payment of excise duty by a registered excise dealer and shipper to be deferred, subject to compliance with prescribed conditions;
 - (k) for relieving registered excise dealers and shippers from liability to pay excise duty on goods in prescribed circumstances;
 - (l) for cases where a registered excise dealer and shipper acts as agent for some other person (whether a registered excise dealer and shipper or not);
 - (m) requiring registered excise dealers and shippers to keep and make available for inspection such records relating to their activities as such as may be prescribed;
 - [^{F367}(ma) imposing requirements with respect to, or to the production of, the documents required to accompany goods which are the subject of a transaction involving a registered excise dealer and shipper on any person concerned in any

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- prescribed respect with the carriage of those goods, or providing for the imposition under the regulations of any such requirements;]
- (n) for goods in the United Kingdom which are liable to a duty of excise which has not been paid to be subject to forfeiture for any breach of—
- (i) registered excise dealers and shippers regulations, so far as relating to goods chargeable with a duty of excise which has not been paid, or
 - (ii) any condition or restriction imposed by or under any such regulations so far as so relating.
- [^{F368}(p) authorised by section 24AA of the Hydrocarbon Oil Duties Act 1979 (regulation of traders in controlled oil).]
- (2) Registered excise dealers and shippers regulations may make different provision for persons or goods of different classes or descriptions, for different circumstances and for different cases.
- (3) In this section “prescribed” means prescribed in registered excise dealers and shippers regulations or prescribed by the Commissioners under any such regulations.

Textual Amendments

- F363** Pt. VIII B (ss. 100G-100J) inserted (25.7.1991) by Finance Act 1991 (c. 31), s. 11(3), **Sch. 4**
- F364** S. 100H(1)(f) repealed (1.12.1992 in so far as mentioned in S.I. 1992/2979, **art. 4** and 1.1.1993 in so far as then not already in force) by Finance (No. 2) Act 1992 (c. 48), ss. 1(5), 82, **Sch. 1 para. 6(1)(a)(2)**, **Sch. 18 Pt. I** Note 1; S.I. 1992/2979, **art. 4**, **Sch. Pt. II**; S.I. 1992/3261, **art. 3**, **Sch.**
- F365** Words in s. 100H(1)(g) substituted (1.12.1992 in so far as mentioned in S.I. 1992/2979, **art. 4** and 1.1.1993 in so far as then not already in force) by Finance (No. 2) Act 1992 (c. 48), s. 1(5), **Sch. 1 para. 6(1)(b)(2)**; S.I. 1992/2979, **art. 4**, **Sch. Pt. II**; S.I. 1992/3261, **art. 3**, **Sch.**
- F366** S. 100H(1)(h) substituted (1.12.1992 in so far as mentioned in S.I. 1992/2979, **art. 4** and 1.1.1993 in so far as then not already in force) by Finance (No. 2) Act 1992 (c. 48), s. 1(5), **Sch. 1 para. 6(1)(c)(2)**; S.I. 1992/2979, **art. 4**, **Sch. Pt. II**; S.I. 1992/3261, **art. 3**, **Sch.**
- F367** S. 100H(1)(ma) inserted (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 3(1), **Sch. 2 para. 4**; S.I. 1992/3104, **art. 2(1)**.
- F368** S. 100H(1)(p) inserted (24.7.2002) by 2002 c. 23, s. 6, **Sch. 3 para. 2**

^{F369}100J Contravention of regulations etc. **U.K.**

If any person contravenes any provision of registered excise dealers and shippers regulations or fails to comply with any condition or restriction which the Commissioners impose upon him under section 100G above or by or under any such regulations, [^{F370}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any goods in respect of which any person contravenes any provision of any such regulations, or fails to comply with any such condition or restriction, shall be liable to forfeiture.]

Textual Amendments

- F369** Pt. VIII B (ss. 100G-100J) inserted (25.7.1991) by Finance Act 1991 (c. 31), s. 11(3), **Sch. 4**
- F370** Words in s. 100J substituted (1.1.1995) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. I para. 4** (with s. 19(3)); S.I. 1994/2679, **art. 3** (with **art. 4(3)**)

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Modifications etc. (not altering text)

- C167** S. 100J applied (24.11.2003) by [The Channel Tunnel \(Alcoholic Liquor and Tobacco Products\) Order 2003 \(S.I. 2003/2758\)](#), arts. 1, **4(d)**
- C168** S. 100J applied (1.4.2010) by [The Channel Tunnel \(Alcoholic Liquor and Tobacco Products\) Order 2010 \(S.I. 2010/594\)](#), arts. 1, **4(b)**
- C169** S. 100J modified (1.4.2010) by [The Excise Goods \(Holding, Movement and Duty Point\) Regulations 2010 \(S.I. 2010/593\)](#), regs. 2, **89(1)**

PART IX U.K.

CONTROL OF EXCISE LICENCE TRADES AND REVENUE TRADERS

Excise licences—general provisions

101 Excise licences. U.K.

- (1) An excise licence shall be in such form and contain such particulars as the Commissioners may direct and, subject to the provisions of any enactment relating to the licence or trade in question, may be granted by the proper officer on payment of [^{F371}any appropriate duty].
- (2) An excise licence for the carrying on of a trade shall be granted in respect of one set of premises only, but a licence for the same trade may be granted to the same person in respect of each of two or more sets of premises.
- (3) Where an excise licence trade is carried on at any set of premises by two or more persons in partnership, then, subject to the provisions of any enactment relating to the licence or trade in question, not more than one licence shall be required to be [^{F372}held] by those persons in respect of those premises [^{F373}at any one time].
- (4) Without prejudice to any other requirement as to the production of licences contained in the Customs and Excise Acts 1979, if any person who is the holder of an excise licence to carry on any trade or to manufacture or sell any goods fails to produce his licence for examination within [^{F374}one month] after being so requested by an officer [^{F374}his failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].

Textual Amendments

- F371** Words substituted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 8(6), **Sch. 5 para. 1(a)**
- F372** Word substituted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 8(6), **Sch. 5 para. 1(b)**
- F373** Words substituted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 8(6), **Sch. 5 para. 1(b)**
- F374** Words in s. 101(4) substituted (1.1.1995) by [1994 c. 9, s. 9\(9\)](#), **Sch. 4 Pt. 1 para. 5(a)(b)** (with s. 19(3)); [S.I. 1994/2679](#), **art. 3** (with art. 4(3))

102 Payment for excise licences by cheque. U.K.

- (1) Any government department or local authority having power to grant an excise licence may, if they think fit, grant the licence upon receipt of a cheque for the amount of [^{F375}any duty]payable thereon.

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- (2) Where a licence is granted to any person on receipt of a cheque and the cheque is subsequently dishonoured, the licence shall be void as from the time when it was granted, and the department or authority who granted it shall send to that person, by letter sent by registered post or the recorded delivery service and addressed to him at the address given by him when applying for the licence, a notice requiring him to deliver up the licence within the period of 7 days from the date when the notice was posted.
- (3) If a person who has been required under subsection (2) above to deliver up a licence fails to comply with the requirement within the period mentioned in that subsection he shall be liable on summary conviction to a penalty of the following amount, that is to say—
- (a) where the licence is a gaming licence ^{F376} ..., a penalty of [^{F377}level 5 on the standard scale];
 - ^{F378}(aa) where the licence is a licence under [^{F379}the Vehicle Excise and Registration Act 1994], a penalty of whichever is the greater of—
 - (i) level 3 on the standard scale, or
 - (ii) an amount equal to five times the annual rate of duty that was payable on the grant of the licence or would have been so payable if it had been taken out for a period of twelve months.]
 - (b) in any other case, a penalty of [^{F377}level 3 on the standard scale].

Textual Amendments

- F375** Words substituted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 8(6), [Sch. 5 para. 2](#)
- F376** Words in s. 102(3)(a) omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 55](#) (with [Sch. 24 para. 62](#))
- F377** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [ss. 289F, 289G](#) and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6
- F378** By [Finance Act 1987 \(c. 16, SIF 40:1\)](#), s. 2(6), [Sch. 1 Pt. III para. 20](#) it is provided that s. 102 as it applies in relation to licences granted under the Vehicles (Excise) Act 1971 has effect with the insertion of s. 102(3)(aa)
- F379** Words in s. 102(3)(aa) substituted (1.9.1994) by [1994 c. 22](#), [ss. 9\(4\), 63](#), [Sch. 3 para. 15](#) (with s. 57(4))

Modifications etc. (not altering text)

- C170** S. 102 excluded (1.5.1995) by [1994 c. 22](#), [s. 19A](#) (as inserted (1.5.1995) by [1995 c. 4](#), [s. 19](#), [Sch. 4 Pt. V para. 32\(1\)\(4\)](#) (with [Sch. 8 paras. 55\(2\), 57\(1\)](#)))

103 Renewal of excise licences. U.K.

- (1) Subject to subsection (2) below, where a person who has taken out an excise licence issuable annually in respect of any trade takes out a fresh licence in respect of that trade for the next following licence year, then, subject to the provisions of any enactment relating to the licence or trade in question, the fresh licence shall bear the date of the day immediately following that on which the previous licence expires.
- (2) Where an application for the fresh licence is made after the day on which the previous licence expires or such later day as the Commissioners may in any case allow, the licence shall bear the date of the day when the application is made.

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104 Transfer and removal of excise licence trades and licences. U.K.

- (1) Subject to any provision of the Customs and Excise Acts 1979 or of any other enactment relating to the licence or trade in question, where the holder of an excise licence to carry on any trade dies, or where the holder of such a licence in respect of premises specified therein leaves those premises, the proper officer may transfer that licence in such manner as the Commissioners may direct, without any additional payment, to some other person for the remainder of the period for which the licence was granted.
- (2) Subject to any such provision as aforesaid, where any person who holds an excise licence in respect of any premises removes his trade to other premises on which it may be lawfully carried on, the proper officer may authorise in such manner as the Commissioners may direct the carrying on, without any additional payment other than any required to be paid by subsection (3) below, of that trade on those other premises for the remainder of the period for which the licence was granted.
- (3) Where, in a case falling within subsection (2) above, the amount of [^{F380}any duty] payable on the grant of the licence was determined by reference to the annual value of the premises in respect of which it was granted and would have been greater if the licence had originally been granted in respect of the premises to which the trade is removed, such additional sum shall be payable as bears the same proportion to the difference as the remainder of the period for which the licence was granted bears to a year.
- (4) Notwithstanding anything in subsections (1) to (3) above, where by any other enactment relating to the licence or trade in question the authorisation of any court or other authority or the production of any certificate is required for such a transfer or removal of an excise licence trade as is mentioned in this section, no transfer or removal, of an excise licence to carry on that trade shall be granted unless it is shown to the satisfaction of the proper officer that the authorisation or certificate has been granted.

Textual Amendments

F380 Words substituted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 8(6), [Sch. 5 para. 2](#)

105,^{F381} U.K.
106.

Textual Amendments

F381 [Ss. 105, 106](#) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss. 11, 139(6), [Sch. 8 Pt. I para. 5](#), [Sch. 19 Pt. III](#)

107 Power to require person carrying on excise licence trade to display sign. U.K.

- (1) The Commissioners may require any person holding an excise licence to carry on any trade to affix to and maintain on the premises in respect of which the licence is granted, in such form and manner and containing such particulars as they may direct, a notification of the person to whom and the purpose for which the licence is granted.

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.
Changes to legislation: *Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 03 July 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)*

- (2) If any person contravenes or fails to comply with any requirement made or direction given under this section [^{F382}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- (3) If any person not duly licensed to carry on an excise licence trade affixes to any premises any sign or notice purporting to show that he is so licensed [^{F383}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

- F382** Words in s. 107(2) substituted (1.1.1995) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. I para. 6(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3** (with art. 4(3))
- F383** Words in s. 107(3) substituted (1.1.1995) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. I para. 6(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3** (with art. 4(3))

General provisions as to entries of premises, etc.

108 Making of entries. **U.K.**

- (1) Where by or under the revenue trade provisions of the customs and excise Acts any person is required to make entry of any premises or article—
- (a) the entry shall be made in such form and manner and contain such particulars; and
 - (b) the premises or article shall be, and be kept, marked in such manner, as the Commissioners may direct.
- (2) No entry shall be valid unless the person by whom it was made—
- (a) had at the time of its making attained the age of 18 years; and
 - (b) was at that time and is for the time being a true and real owner of the trade in respect of which the entry was made.
- (3) Where any person required to make entry is a body corporate—
- (a) the entry shall be signed by a director, general manager, secretary or other similar officer of the body and, except where authority for that person to sign has been given under the seal of the body, shall be made under that seal; and
 - (b) both the body corporate and the person by whom the entry is signed shall be liable for all duties charged in respect of the trade to which the entry relates.
- (4) If any person making entry of any premises or article contravenes or fails to comply with any direction of the Commissioners given under this section with respect thereto, [^{F384}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

- F384** Words in s. 108(4) substituted (1.1.1995) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. I para. 7** (with s. 19(3)); S.I. 1994/2679, **art. 3** (with art. 4(3))

Modifications etc. (not altering text)

- C171** S. 108 applied (1.7.2005) by **The Denatured Alcohol Regulations 2005 (S.I. 2005/1524)**, regs. 1, **9(5)**

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109 New or further entries of same premises. U.K.

- (1) The Commissioners may at any time, by notice in writing to the person by whom any existing entry was signed addressed to him at any premises entered by him, require a new entry to be made of any premises or article to which the existing entry relates, and the existing entry shall, without prejudice to any liability incurred, become void at the expiration of 14 days from the delivery of the notice.
- (2) Save as permitted by the Commissioners and subject to such conditions as they may impose, no premises or article of which entry has been made by any person shall, while that entry remains in force, be entered by any other person for any purpose of the revenue trade provisions of the customs and excise Acts, and any entry made in contravention of this subsection shall be void.
- (3) Where the person by whom entry has been made of any premises absconds or quits possession of the premises and discontinues the trade in respect of which the entry was made, and the Commissioners permit a further entry to be made of the premises by some other person, the former entry shall be deemed to have been withdrawn and shall be void.

110 Proof as to entries. U.K.

For the purpose of any proceedings before any court, if any question arises as to whether or not entry under the revenue trade provisions of the customs and excise Acts has been made by any person, or of any premises or article, or for any purpose, then—

- (a) if a document purporting to be an original entry made by the person, or of the premises or article, or for the purpose, in question is produced to the court by an officer, that document shall, until the contrary is proved, be sufficient evidence that the entry was so made; and
- (b) if the officer in whose custody any such entry, if made, would be gives evidence that the original entries produced by him to the court constitute all those in his custody and that no such entry as is in question is among them, it shall be deemed, until the contrary is proved, that no such entry has been made.

111 Offences in connection with entries. U.K.

- (1) If any person uses for any purpose of his trade any premises or article required by or under the revenue trade provisions of the customs and excise Acts to be entered for that purpose without entry having been duly made thereof, ^{F385}his use of the premises or article shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any]such article and any goods found on any such premises or in any such article shall be liable to forfeiture.

^{F386}(2)

Textual Amendments

F385 Words in s. 111(1) substituted (1.1.1995) by 1994 c. 9, s. 9(9), Sch. 4 Pt. I para. 8(1) (with s. 19(3)); S.I. 1994/2679, art. 3 (with art. 4(3))

F386 S. 111(2) repealed (1.1.1995) by ss. 9(9), 258, Sch. 4 Pt. I para. 8(2), Sch. 26 Pt. III Note (with s. 19(3)); S.I. 1994/2679, art. 3 (with art. 4(3))

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General provisions as to revenue traders

112 Power of entry upon premises, etc. of revenue traders. **U.K.**

- (1) An officer may, subject to subsection (2) below, at any time enter upon any premises of which entry is made, or is required by or under the revenue trade provisions of the customs and excise Acts to be made, or any other premises owned or used by a revenue trader for the purposes of his trade and may inspect the premises and search for, examine and take account of any machinery [^{F387}vehicles], vessels, utensils, goods or materials belonging to or in any way connected with that trade.
- (2) Except in the case of such traders as are mentioned in subsection (3) below, no officer shall exercise the powers conferred on him by subsection (1) above by night unless he is accompanied by a constable.
- (3) Where any such premises as are mentioned in subsection (1) above are those of a distiller, rectifier, compounder, brewer for sale, producer of wine, producer of made-wine [^{F388}maker of cider or occupier of an excise warehouse], and an officer, after having demanded admission into the premises and declared his name and business at the entrance thereof, is not immediately admitted, that officer and any person acting in his aid may, subject to subsection (4) below, break open any door or window of the premises or break through any wall thereof for the purpose of obtaining admission.
- (4) No officer or person acting in his aid shall exercise the powers conferred on him by subsection (3) above by night unless he is accompanied by a constable.
- (5) Subsection (1) above applies to vehicles, vessels, aircraft, hovercraft or structures in or from which tobacco products are sold or dealt in or dutiable alcoholic liquors are sold by retail as it applies to premises.
- (6) This section applies to the occupier of a refinery as it applies to a distiller, whether or not the occupier is a revenue trader.
- [^{F389}(7) For the purposes of subsection (1)—
 - (a) it does not matter if the premises in question are owned or used partly for the purposes of the trade and partly for other purposes (including as a dwelling), but
 - (b) the officer may not enter or inspect any part of the premises that is used solely as a dwelling.
- (8) Premises used to hold or store anything for the purposes of a revenue trader's trade are taken to be used by the revenue trader for the purposes of that trade, regardless of who owns or occupies the premises.]

Textual Amendments

F387 Word inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11, Sch. 8 Pt. I para. 6

F388 Words substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11, Sch. 8 Pt. I para. 6

F389 S. 112(7)(8) inserted (1.4.2011) by Finance (No. 3) Act 2010 (c. 33), s. 29(2), Sch. 13 para. 10; S.I. 2011/777, art. 2

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[^{F390} **Section 112: supplementary powers** U.K.]

- (1) The power in section 112(1) includes power to inspect any business documents that are on the premises.
- (2) “Business documents” means documents (or copies of documents) that relate to the carrying on of the revenue trader's trade, whether or not ones that a person may be required to produce under section 118B.
- (3) Subsections (4) to (8) of section 118B apply to documents inspected under section 112(1) as they apply to documents produced under section 118B.
- (4) The power in section 112(1) also includes power—
 - (a) to mark items that have been examined or inspected, and anything containing such items, for the purpose of indicating that they have been examined or inspected, and
 - (b) to obtain and record information (whether electronically or otherwise) relating to the premises, items and documents that have been examined or inspected.]

Textual Amendments

F390 S. 112A inserted (1.4.2011) by Finance (No. 3) Act 2010 (c. 33), s. 29(2), Sch. 13 para. 11; S.I. 2011/777, art. 2

113 Power to search for concealed pipes, etc. U.K.]

- (1) If an officer has reasonable grounds to suspect that any secret pipe or other means of conveyance, cock, vessel or utensil is kept or used by a revenue trader to whom this section applies, that officer may, subject to subsection (2) below, at any time, break open any part of the premises of that trader and forcibly enter thereon and so far as is reasonably necessary break up the ground in or adjoining those premises or any wall thereof to search for that pipe or other means of conveyance, cock, vessel or utensil.
- (2) No officer shall exercise the powers conferred on him by subsection (1) above by night unless he is accompanied by a constable.
- (3) If the officer finds any such pipe or other form of conveyance leading to or from the trader's premises, he may enter any other premises from or into which it leads, and so far as is reasonably necessary break up any part of those other premises to trace its course, and may cut it away and turn any cock thereon, and examine whether it conveys or conceals any goods chargeable with a duty of excise, or any materials used in the manufacture of such goods, in such manner as to prevent a true account thereof from being taken.
- (4) Every such pipe or other means of conveyance, cock, vessel or utensil as aforesaid, and all goods chargeable with a duty of excise or materials for the manufacture of such goods found therein, shall be liable to forfeiture ^{F391} . . .
- (5) If any damage is done in any such search as aforesaid and the search is unsuccessful, the Commissioners shall make good the damage.
- (6) The revenue traders to whom this section applies are distillers, rectifiers, compounders, [^{F392} registered brewers], producers of wine, producers of made-wine and makers of cider.

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- (7) This section also applies to the occupier of a refinery as it applies to the traders mentioned in subsection (6) above, whether or not the occupier is a revenue trader.

Textual Amendments

- F391** Words in s. 113(4) repealed (1.1.1995) by 1994 c. 9, s. 258, **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3** (with **art. 4(3)**)
- F392** Words in s. 113(6) substituted (1.6.1993) by **Finance Act 1991 (c. 31), s. 7(4)(5)**, SCh. 2 para. 1(a); S.I. 1993/1152, **art. 3(a)**

114 Power to prohibit use of certain substances in excisable goods. **U.K.**

- (1) If it appears to the satisfaction of the Commissioners that any substance or liquor is used, or is capable of being used, in the manufacture or preparation for sale of any goods chargeable, as goods manufactured or produced in the United Kingdom, with a duty of excise, and that that substance or liquor is of a noxious or detrimental nature or, being a chemical or artificial extract or product, may affect prejudicially the interests of the revenue, the Commissioners may by regulations prohibit the use of that substance or liquor in the manufacture or preparation for sale of any goods specified in the regulations.
- (2) If while any such regulations are in force any person knowingly uses a substance or liquor thereby prohibited in the manufacture or preparation for sale of any goods specified in the regulations [^{F393}his use of that substance or liquor in that manner shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties); but section 10 of that Act (exception for cases of reasonable excuse) shall not apply in relation to conduct attracting a penalty by virtue of this subsection.]
- (3) Any substance or liquor the use of which is for the time being prohibited by any such regulations found in the possession of any person licensed for the manufacture or sale of any goods specified in the regulations, and any goods in the manufacture or preparation of which any substance or liquid has been used contrary to any such prohibition, shall be liable to forfeiture.

Textual Amendments

- F393** Words in s. 114(2) substituted (1.1.1995) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. 1 para. 9** (with s. 19(3)); S.I. 1994/2679, **art. 3** (with **art. 4(3)**)

115 Power to keep specimen on premises of revenue traders. **U.K.**

- (1) The proper officer may place and leave on the premises of a revenue trader a specimen, that is to say, a document in which may be entered any particulars relating to the trader's trade from time to time recorded by that or any other officer.
- (2) Any such specimen shall be deposited at some place on premises entered by the trader where convenient access may be had thereto at any time by the trader and by any officer, and any officer may at any time remove the specimen and deposit a new one in its place.

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- (3) Where any charge of duty made by an officer upon a trader is not recorded in a specimen, the officer shall, if so required in writing by the trader at the time when the officer takes his account for the purpose of charging duty, give to the trader a copy of the charge in writing under his hand.
- (4) If [^{F394}the revenue trader] removes, conceals, withholds, damages or destroys a specimen, or alters, defaces, or obliterates any entry therein, [^{F394}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].
- [^{F395}(5) For the purposes of subsection (4) above and without prejudice to section 10(1) of the Finance Act 1994 (exception for cases of reasonable excuse), conduct by an employee of the revenue trader or by any other person entitled to act on the trader's behalf in connection with his trade shall be deemed to be conduct by that trader except in so far as he took all reasonable steps to prevent it.]

Textual Amendments

F394 Words in s. 115(4) substituted (1.1.1995) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. I para. 10(1)(a)(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3** (with art. 4(3))

F395 S. 115(5) inserted (1.1.1995) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. I para. 10(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3** (with art. 4(3))

116 Payment of excise duty by revenue traders. U.K.

- (1) Every revenue trader shall pay any duty of excise payable in respect of his trade at or within such time, at such place and to such person as the Commissioners may direct whether or not payment of that duty has been secured by bond or otherwise.
- (2) If any duty payable is not paid in accordance with subsection (1) above, it shall be paid on demand made by the Commissioners either to the trader personally or by delivering the demand in writing at his place of abode or business.
- (3) If any duty is not paid on demand made under subsection (2) above [^{F396}the trader's failure to pay the duty on demand shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which shall be calculated by reference to the amount of the duty demanded and shall also attract daily penalties].

Textual Amendments

F396 Words in s. 116(3) substituted (1.1.1995) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. I para. 11** (with s. 19(3)); S.I. 1994/2679, **art. 3** (with art. 4(3))

Modifications etc. (not altering text)

C172 S. 116 modified (19.3.1997) by 1997 c. 16, **ss. 12(6)(b), 15**

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Textual Amendments

F397 S. 116A repealed (1.1.1995) by 1994 c. 9, ss. 19, 258, **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3** (with **art. 4(3)**)

117 Execution and distress against revenue traders. U.K.

- (1) Where any sum is owing by a revenue trader in respect of any ^{F398} . . . excise duty or of any relevant penalty, all the following things which are in the possession or custody of that trader or of any agent of his or of any other person on his behalf shall be liable to be taken in execution in default of the payment of that sum, that is to say—
 - (a) all goods liable to [^{F399}any] excise duty, whether or not that duty has been paid;
 - (b) all materials for manufacturing or producing any such goods; and
 - (c) all apparatus, equipment, machinery, tools, vessels and utensils for, or for preparing any such materials for, such manufacture or production, or by which the trade in respect of which the duty is imposed is carried on.

^{F400}[(1A) In subsection (1) above as it applies in relation to a sum owing by a revenue trader in respect of lottery duty or of a relevant penalty—

- (a) references to goods liable to any excise duty include lottery tickets on the taking of which lottery duty will be chargeable, and
- (b) “the trade in respect of which the duty is imposed” includes any trade or business carried on by the revenue trader that consists of or includes the buying, selling, importation, exportation, dealing in or handling of tickets or chances on the taking of which lottery duty is or will be chargeable.]

- (2) Subsection (1) above shall also apply in relation to things falling within paragraph (a), (b) or (c) of that subsection which, although they are not still in the possession or custody of the trader, an agent of his or other person on his behalf, were in such possession or custody—

- (a) at the time when the ^{F398} . . . excise duty was charged or became chargeable or at any time while it was owing; or
- (b) at the time of the commission of the offence for which the penalty was incurred.

- (3) Notwithstanding anything in subsection (1) or (2) above, but subject to subsection (4) below, where the proper officer has taken account of and charged any goods chargeable with [^{F399}any] excise duty and those goods are in the ordinary course of trade sold for full and valuable consideration to a bona fide purchaser and delivered into his possession before the issue of any warrant or process for distress or seizure of the goods, those goods shall not be liable to be seized under this section.

- (4) Where any goods have been seized under this section, the burden of proof that the goods are by virtue of subsection (3) above not liable to be so seized shall lie upon the person claiming that they are not so liable.

^{F401}(4A) This section does not apply for the purposes of levying distress in accordance with regulations under section 51 of the Finance Act 1997 or for the purposes of any execution under section 52 of that Act by diligence.]

(5)

^{F402}(6)

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F402(7)

F402(7A)

(8) In this section—

F403

“relevant penalty” means a penalty incurred under the revenue trade provisions of the customs and excise Acts.

[^{F404}(9) This section shall apply to Scotland subject to the following modifications—

(a) in subsection (3) for the words from “issue” to the end there shall be substituted the words “granting of a warrant for the recovery of a sum owing by the revenue trader, those goods shall not be liable to be taken in execution under this section.”;

(b) in subsection (4) for the word “seized” in both places where it occurs there shall be substituted the words “taken in execution”;

F405(c)

F405(d)

F405(e)

F405(f)

F405(10)]

Textual Amendments

F398 Words in s. 117(1)(2)(a)(5) repealed (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), ss. 3(1), 82, Sch. 2 para. 5(a), Sch. 18 Pt. I Note 2; S.I. 1992/3104, art. 2(1).

F399 Words in s. 117(1)(a)(3) substituted (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 3(1), Sch. 2 para. 5(b); S.I. 1992/3104, art. 2(1).

F400 S. 117(1A) inserted (1.12.1993) by 1993 c. 34, s. 30(4) (with s. 40(2)(3)); S.I. 1993/2842, art. 3(1).

F401 S. 117(4A) inserted (1.7.1997) by 1997 c. 16, s. 53(1); S. I. 1997/1432, art. 2

F402 S. 117(5)-(7A) repealed (1.7.1997) by 1997 c. 16, s. s. 113, Sch. 18 Pt. V(2), Note; S.I. 1997/1433, art. 2

F403 Definition in s. 117(8) repealed (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), ss. 3(1), 82, Sch. 2 para. 5(c), Sch. 18 Pt. I Note 2; S.I. 1992/3104, art. 2(1).

F404 S. 117(9)(10) substituted (S.) for s. 117(9) by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 108(1), Sch. 6 para. 21 with Sch. 7 para. 5

F405 S. 117(9)(c)-(f) and subsection (10) repealed (1.7.1997) by 1997 c. 16, s. 113, Sch. 18 Pt. V(2); S.I. 1997/1433, art. 2

Modifications etc. (not altering text)

C173 S. 117 amended (1.1.1995) by 1994 c. 9, s. 18(2)(8) (with s. 19(3)); S.I. 1994/2679, art. 3 (with art 4(3))

118 Liability of ostensible owner or principal manager. U.K.

Any person who acts ostensibly as the owner or who is a principal manager of the business of a revenue trader in respect of which entry of any premises or article has been made or who occupies or uses any entered premises or article shall, notwithstanding that he is under full age, be liable in like manner as the real and true

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owner of the business for all duties charged and all penalties incurred in respect of that business.

^{F406}[PART IXA U.K.]

PROTECTION OF THE REVENUES DERIVED FROM EXCISE DUTIES

Textual Amendments

F406 Pt. IXA (ss. 118A-118G) inserted (25.7.1991) by [Finance Act 1991 \(c. 31\)](#), s. 12, [Sch. 5](#)

^{F407}**118A Duty of revenue traders to keep records.** U.K.

- (1) The Commissioners may by regulations require every revenue trader—
- (a) to keep such records as may be prescribed in the regulations; and
 - (b) to preserve those records for such period not exceeding six years as may be prescribed in the regulations or for such lesser period as the Commissioners may [^{F408}specify in writing (and different lesser periods may be specified for different cases)] .
- (2) Regulations under this section—
- (a) may make different provision for different cases; and
 - (b) may be framed by reference to such records as may be specified in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice.
- [^{F409}(3) A duty imposed by this section to preserve records may be discharged—
- (a) by preserving them in any form and by any means, or
 - (b) by preserving the information contained in them in any form and by any means,
- subject to any conditions or exceptions specified in writing by the Commissioners.]

^{F410}(4)

^{F410}(5)

^{F410}(6)]

^{F411}(7)

Textual Amendments

F407 Pt. IXA (ss. 118A-118G) inserted (25.7.1991) by [Finance Act 1991 \(c. 31\)](#), s. 12, [Sch. 5](#)

F408 Words in s. 118A(1)(b) substituted (1.4.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 29(2), [Sch. 13 para. 1\(2\)](#); [S.I. 2011/777](#), art. 2

F409 S. 118A(3) substituted (1.4.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 29(2), [Sch. 13 para. 1\(3\)](#); [S.I. 2011/777](#), art. 2

F410 Ss. 118A(4)-(6) omitted (1.4.2011) by virtue of [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 29(2), [Sch. 13 para. 1\(4\)](#); [S.I. 2011/777](#), art. 2

F411 S. 118A(7) repealed (3.5.1994) by [1994 c. 9](#), ss. 256(4), 258, [Sch. 26 Pt. VIII\(3\)](#)

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.

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^{F412}**118BDuty of revenue traders and others to furnish information and produce documents. U.K.**

- (1) Every revenue trader shall—
 - (a) furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to—
 - (i) any goods or services supplied by or to him in the course or furtherance of a business, or
 - (ii) any goods in the importation or exportation of which he is concerned in the course or furtherance of a business, [^{F413}or
 - (iii) any transaction or activity effected or taking place in the course or furtherance of a business,]as they may reasonably specify; and
 - (b) upon demand made by an officer, produce or cause to be produced for inspection by that officer—
 - (i) at the principal place of business of the revenue trader or at such other place as the officer may reasonably require, and
 - (ii) at such time as the officer may reasonably require,any documents relating to the goods or services or to the supply, importation or exportation [^{F414}or to the transaction or activity].
- (2) Where, by virtue of subsection (1) above, an officer has power to require the production of any documents from a revenue trader—
 - (a) he shall have the like power to require production of the documents concerned from any other person who appears to the officer to be in possession of them; but
 - (b) if that other person claims a lien on any document produced by him, the production shall be without prejudice to the lien.
- (3) For the purposes of this section, the documents relating to the supply of goods or services, or the importation or exportation of goods, in the course or furtherance of any business [^{F415}, or to any transaction or activity effected or taking place in the course or furtherance of any business,] shall be taken to include—
 - (a) any profit and loss account and balance sheet, and
 - (b) any records required to be kept by virtue of section 118A above, relating to that business.
- (4) An officer may take copies of, or make extracts from, any document produced under subsection (1) or (2) above.
- (5) If it appears to an officer to be necessary to do so, he may, at a reasonable time and for a reasonable period, remove any document produced under subsection (1) or (2) above and shall, on request, provide a receipt for any document so removed.
- (6) Where a lien is claimed on a document produced under subsection (2) above, the removal of the document under subsection (5) above shall not be regarded as breaking the lien.
- (7) Where a document removed by an officer under subsection (5) above is reasonably required for the proper conduct of a business he shall, as soon as practicable, provide a copy of the document, free of charge, to the person by whom it was produced or caused to be produced.

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- (8) Where any documents removed under the powers conferred by this section are lost or damaged, the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.

Textual Amendments

- F412** Pt. IXA (ss. 118A-118G) inserted (25.7.1991) by **Finance Act 1991 (c. 31), s. 12, Sch. 5**
F413 S. 118B(1)(a)(iii) and word preceding it inserted (19.3.1997) by **1997 c. 16, ss. 13(2), 15, Sch. 2 Pt. I para. 3(a)**
F414 Words in s. 118B(1)(b) inserted (19.3.1997) by **1997 c. 16, ss. 13(2), 15, Sch. 2 Pt. I para. 3(b)**
F415 Words in s. 118B(3) inserted (19.3.1997) by **1997 c. 16, ss. 13(2), 15, Sch. 2 Pt. I para. 3(c)**

Modifications etc. (not altering text)

- C174** S. 118B modified (3.5.1994) by **1994 c. 9, s. 40(2), Sch. 6 paras. 2, 4**

[^{F416}118BA] Further duty to provide information and documents U.K.

- (1) An officer may by notice in writing require a person to provide documents if—
- (a) they are reasonably required by the officer for the purpose of protecting, securing, collecting or managing revenues derived from duties of excise, and
 - (b) the officer has reasonable cause to believe that the person is in possession or control of them.
- (2) An officer may not give a notice under this section without the approval of the tribunal.
- (3) An application for approval may be made without notice (except as required under subsection (4)).
- (4) The tribunal may not give its approval unless—
- (a) it is satisfied that, in the circumstances, the officer proposing to give the notice is justified in doing so,
 - (b) the person to whom the notice is to be given has been told that the documents are required and given a reasonable opportunity to make representations to an officer, and
 - (c) the tribunal has been given a summary of any representations made by that person.
- (5) Paragraphs (b) and (c) of subsection (4) do not apply to the extent that the tribunal is satisfied that taking the action specified in those paragraphs might prejudice the protection, security, collection or management of revenues derived from duties of excise.
- (6) A decision of the tribunal under this section is final (despite the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007).
- (7) The following provisions of Schedule 36 to the Finance Act 2008 apply to a notice under this section as they apply to an information notice—
- (a) paragraphs 7 and 8 (complying with notices and producing copies of documents),
 - (b) paragraphs 15 and 16 (powers to copy and remove documents),
 - (c) Part 4 (restrictions on powers) except paragraphs 21, 21A and 28, and

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- (d) Part 9 (miscellaneous provisions and interpretation) so far as relevant to the provisions listed above.
- (8) The powers in this section apply to information as they apply to documents (and “documents” is to be read accordingly).
- (9) Nothing in this section affects or limits section 118B.

Textual Amendments

F416 Ss. 118BA-118BD inserted (1.4.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 29(2), [Sch. 13 para. 12](#); [S.I. 2011/777](#), art. 2

118BB Inspection powers: goods-based duties **U.K.**

- (1) This section applies to premises if an officer has reasonable cause to believe that—
- the premises are used in connection with the supply, importation or exportation of goods of a class or description chargeable with a duty of excise, and
 - any such goods, or documents relating to any such goods, are on the premises.
- (2) The officer may at any reasonable time enter and inspect the premises and inspect—
- any goods found on the premises, and
 - any documents found on the premises that appear to the officer to relate to the supply, importation or exportation of goods of a class or description chargeable to duty of excise.
- (3) For the purposes of this section—
- it does not matter if the premises are used partly for a purpose mentioned in subsection (1)(a) and partly for other purposes (including as a dwelling), but
 - the officer may not enter or inspect any part of the premises that is used solely as a dwelling.
- (4) Premises used to hold or store goods in connection with their supply, importation or exportation are taken to be premises used in connection with the supply, importation or exportation of goods, regardless of who owns or occupies the premises.

Textual Amendments

F416 Ss. 118BA-118BD inserted (1.4.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 29(2), [Sch. 13 para. 12](#); [S.I. 2011/777](#), art. 2

^{F417} 118BC Inspection powers: gaming duty and machine games duty **U.K.**

- (1) Subsection (2) applies to premises if an officer has reasonable cause to believe that—
- section 10 gaming is taking place, has taken place or is about to take place on the premises, or
 - machines are located on the premises in respect of which a person is, has been or is about to become liable for machine games duty.
- (2) The officer may at any reasonable time enter and inspect the premises and inspect—

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- (a) accounts, records and other documents in the custody or control of any relevant person, and
 - (b) any relevant equipment.
- (3) Subsection (1) does not permit an officer to enter or inspect a particular part of premises if—
- (a) the officer has no reasonable cause to believe that paragraph (a) or, as the case may be, (b) of that subsection is satisfied with respect to that particular part, and
 - (b) the part is used solely as a dwelling.
- (4) An officer may at any reasonable time (whether or not as part of an inspection under subsection (2)) require a relevant person or anyone acting on such a person's behalf—
- (a) to open relevant equipment, and
 - (b) to carry out any other operation that may be necessary to enable the officer to ascertain whether any gaming duty or machine games duty is payable in respect of it and, if so, how much.
- (5) A “relevant person” is—
- (a) in relation to gaming duty, a person who is engaging, or whom the officer reasonably suspects of engaging, in section 10 gaming or in any activity by reason of which the person is or may become liable to gaming duty, and
 - (b) in relation to machine games duty, a person who is, has been or is about to become liable to machine games duty or whom the officer reasonably suspects of being, having been or being about to become so liable.
- (6) “Relevant equipment” is—
- (a) in relation to gaming duty, equipment that is being, or the officer reasonably suspects of having been or of being intended to be, used on the premises for or in connection with section 10 gaming, and
 - (b) in relation to machine games duty, any equipment that is, or the officer reasonably suspects of being, a machine in respect of which a person is, has been or may become liable to machine games duty and any other equipment used in connection with such a machine.
- (7) In this section—
- (a) “section 10 gaming” means gaming to which section 10 of the Finance Act 1997 applies, and
 - (b) a reference to premises where a machine is located is to be read in accordance with Part 1 of Schedule 24 to the Finance Act 2012.]

Textual Amendments

F417 S. 118BC substituted (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 24 para. 42(1)**

118BD Inspection powers: supplementary provision U.K.

- (1) If an officer, in the course of exercising a power under section 118BB or 118BC, finds reason to believe that the premises are owned or used by a revenue trader (within the meaning of section 112), the officer may also exercise any power that the officer could

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have exercised under section 112 if the officer had entered the premises under that section.

- (2) Subsections (4) to (8) of section 118B apply to documents inspected under section 118BB or 118BC as they apply to documents produced under section 118B.
- (3) The powers under sections 118BB and 118BC include power—
 - (a) to mark items that have been inspected, and anything containing such items, for the purpose of indicating that they have been inspected, and
 - (b) to obtain and record information (whether electronically or otherwise) relating to the premises, items and documents that have been inspected.]

Textual Amendments

F416 Ss. 118BA-118BD inserted (1.4.2011) by Finance (No. 3) Act 2010 (c. 33), s. 29(2), Sch. 13 para. 12; S.I. 2011/777, art. 2

^{F418}**118C**Entry and search of premises and persons. **U.K.**

- (1) For the purpose of exercising any powers under the customs and excise Acts an officer may at any reasonable time enter premises used in connection with the carrying on of a business.

^{F419}(2)

^{F420}(2A)

^{F421}(2B)

- (3) If a justice of the peace or, in Scotland, a justice (within the meaning of [^{F422}section 307 of the Criminal Procedure (Scotland) Act 1995]) is satisfied on information on oath—
 - (a) that there is reasonable ground for suspecting that a fraud offence which appears to be of a serious nature is being, has been or is about to be committed on any premises, or
 - (b) that evidence of the commission of such an offence is to be found there,

^{F423}_|^{F424} ...

^{F425}(c)]

he may issue a warrant in writing authorising, subject to subsections (6) and (7) below, any officer to enter those premises, if necessary by force, at any time within the period of one month beginning with the date of the issue of the warrant and search them.

- (4) Any officer who enters premises under the authority of a warrant under subsection (3) above may—
 - (a) take with him such other persons as appear to him to be necessary;
 - (b) seize and remove any documents or other things whatsoever found on the premises which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of a fraud offence which appears to him to be of a serious nature ^{F426}...; and
 - (c) search or cause to be searched any person found on the premises whom he has reasonable cause to believe to be in possession of any such documents or other things;

but no woman or girl shall be searched by virtue of this subsection except by a woman.

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- (5) In subsections (3) and (4) above “a fraud offence” means an offence under any provision of section 167(1), 168 or 170 below ^{F427}....
- (6) The powers conferred by a warrant under this section shall not be exercisable—
- (a) by more than such number of officers as may be specified in the warrant; nor
 - (b) outside such times of day as may be so specified; nor
 - (c) if the warrant so provides, otherwise than in the presence of a constable in uniform.
- (7) An officer seeking to exercise the powers conferred by a warrant under this section or, if there is more than one such officer, that one of them who is in charge of the search shall provide a copy of the warrant endorsed with his name as follows—
- (a) if the occupier of the premises concerned is present at the time the search is to begin, the copy shall be supplied to the occupier;
 - (b) if at the time the occupier is not present but a person who appears to the officer to be in charge of the premises is present, the copy shall be supplied to that person; and
 - (c) if neither paragraph (a) nor paragraph (b) above applies, the copy shall be left in a prominent place on the premises.

Textual Amendments

- F418** Pt. IXA (ss. 118A-118G) inserted (25.7.1991) by Finance Act 1991 (c. 31), s. 12, **Sch. 5**
- F419** S. 118C(2) omitted (1.4.2011) by virtue of Finance (No. 3) Act 2010 (c. 33), s. 29(2), **Sch. 13 para. 13**; S.I. 2011/777, art. 2
- F420** S. 118C(2A) omitted (1.4.2011) by virtue of Finance (No. 3) Act 2010 (c. 33), s. 29(2), **Sch. 13 para. 13**; S.I. 2011/777, art. 2
- F421** S. 118C(2B) omitted (1.4.2011) by virtue of Finance (No. 3) Act 2010 (c. 33), s. 29(2), **Sch. 13 para. 13**; S.I. 2011/777, art. 2
- F422** Words in s. 118C(3) inserted (1.4.1996) by 1995 c. 40, ss. 5, 7(2), **Sch. 4 para. 18(3)**
- F423** Word in 118C(3)(b) repealed (8.11.2007) by Finance Act 2007 (c. 11), s. 84(5), **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, art. 2(c)
- F424** S. 118C(3)(c) and word preceding it inserted (19.3.1997) by 1997 c. 16, ss. 13(2), 15, **Sch. 2 Pt. 1 para. 4(3)**
- F425** S. 118C(3)(c) repealed (8.11.2007) by Finance Act 2007 (c. 11), s. 84(4)(5), Sch. 22 para. 5(a), **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, art. 2(c)
- F426** Words in s. 118C(4)(b) repealed (8.11.2007) by Finance Act 2007 (c. 11), s. 84(4)(5), Sch. 22 para. 5(b), **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, art. 2(c)
- F427** Words in s. 118C(5) repealed (8.11.2007) by Finance Act 2007 (c. 11), s. 84(4)(5), Sch. 22 para. 5(b), **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, art. 2(c)

Modifications etc. (not altering text)

- C175** S. 118C(4): power of seizure extended (*prosp.*) by 2001 c. 16, ss. 50, 52-54, 68, 138(2), **Sch. 1 Pt. 1 para. 23**
- C176** S. 118C(4): powers of seizure extended (1.4.2003) by Criminal Justice and Police Act 2001 (c. 16), ss. 50, 138(2), **Sch. 1 para. 23** (with ss. 52-54, 68); S.I. 2003/708, art. 2(a)

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^{F428}**118D** Order for access to recorded information, etc. **U.K.**

- (1) Where, on an application by an officer, a justice of the peace or, in Scotland, a justice (within the meaning of [^{F429}section 307 of the Criminal Procedure (Scotland) Act 1995]) is satisfied that there are reasonable grounds for believing—
 - (a) that an offence in connection with a duty of excise is being, has been or is about to be committed, and
 - (b) that any recorded information (including any document of any nature whatsoever) which may be required as evidence for the purpose of any proceedings in respect of such an offence is in the possession of any person, he may make an order under this section.
- (2) An order under this section is an order that the person who appears to the justice to be in possession of the recorded information to which the application relates shall—
 - (a) give an officer access to it, and
 - (b) permit an officer to remove and take away any of it which he reasonably considers necessary,
not later than the end of the period of seven days beginning with the date of the order or the end of such longer period as the order may specify.
- (3) The reference in subsection (2)(a) above to giving an officer access to the recorded information to which the application relates includes a reference to permitting the officer to take copies of it or to make extracts from it.
- (4) Where the recorded information consists of information [^{F430}stored in any electronic form] , an order under this section shall have effect as an order to produce the information in a form in which it is visible and legible [^{F431}or from which it can readily be produced in a visible and legible form] and, if the officer wishes to remove it, in a form in which it can be removed.
- (5) This section is without prejudice to sections [^{F432}118B to 118C] above.

Textual Amendments

- F428** Pt. IXA (ss. 118A-118G) inserted (25.7.1991) by [Finance Act 1991 \(c. 31\), s. 12, Sch. 5](#)
- F429** Words in s. 118D(1) substituted (1.4.1996) by [1995 c. 40, ss. 5, 7\(2\), Sch. 4 para. 18\(4\)](#)
- F430** Words in s. 118D(4) substituted (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\), para. 13\(2\) \(e\)s. 138\(2\), Sch. 2 para. 13\(1\)\(a\); S.I. 2003/708, art. 2\(k\)](#)
- F431** Words in s. 118D(4) inserted (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\), para. 13\(2\) \(e\)s. 138\(2\), Sch. 2 para. 13\(1\)\(b\); S.I. 2003/708, art. 2\(k\)](#)
- F432** Words in s. 118D(5) substituted (1.4.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\), s. 29\(2\), Sch. 13 para. 14; S.I. 2011/777, art. 2](#)

^{F433}**118E** Procedure when documents etc. are removed. **U.K.**

- (1) An officer who removes anything in the exercise of a power conferred by or under section 118C or 118D above shall, if so requested by a person showing himself—
 - (a) to be the occupier of premises from which it was removed, or
 - (b) to have had custody or control of it immediately before the removal, provide that person with a record of what he removed.

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- (2) The officer shall provide the record within a reasonable time from the making of the request for it.
- (3) Subject to subsection (7) below, if a request for permission to be granted access to anything which—
 - (a) has been removed by an officer, and
 - (b) is retained by the Commissioners for the purposes of investigating an offence, is made to the officer in overall charge of the investigation by a person who had custody or control of the thing immediately before it was so removed or by someone acting on behalf of such a person, the officer shall allow the person who made the request access to it under the supervision of an officer.
- (4) Subject to subsection (7) below, if a request for a photograph or copy of any such thing is made to the officer in overall charge of the investigation by a person who had custody or control of the thing immediately before it was so removed, or by someone acting on behalf of such a person, the officer shall—
 - (a) allow the person who made the request access to it under the supervision of an officer for the purpose of photographing it or copying it, or
 - (b) photograph or copy it, or cause it to be photographed or copied.
- (5) Where anything is photographed or copied under subsection (4)(b) above, the photograph or copy shall be supplied to the person who made the request.
- (6) The photograph or copy shall be supplied within a reasonable time from the making of the request.
- (7) There is no duty under this section to grant access to, or to supply a photograph or copy of, anything if the officer in overall charge of the investigation for the purposes of which it was removed has reasonable grounds for believing that to do so would prejudice—
 - (a) that investigation;
 - (b) the investigation of an offence other than the offence for the purposes of the investigation of which the thing was removed; or
 - (c) any criminal proceedings which may be brought as a result of—
 - (i) the investigation of which he is in charge; or
 - (ii) any such investigation as is mentioned in paragraph (b) above.
- (8) Any reference in this section to the officer in overall charge of the investigation is a reference to the person whose name and address are endorsed on the warrant or order concerned as being the officer so in charge.

Textual Amendments

F433 Pt. IXA (ss. 118A-118G) inserted (25.7.1991) by [Finance Act 1991 \(c. 31\)](#), s. 12, [Sch. 5](#)

^{F434} **118F Failure of officer to comply with requirements under section 118E. U.K.**

- (1) Where, on an application made as mentioned in subsection (2) below, the appropriate judicial authority is satisfied that a person has failed to comply with a requirement imposed by section 118E above, the authority may order that person to comply with the requirement within such time and in such manner as may be specified in the order.

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.

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- (2) An application under subsection (1) above shall be made—
- (a) in the case of a failure to comply with any of the requirements imposed by subsections (1) and (2) of section 118E above, by the occupier of the premises from which the thing in question was removed or by the person who had custody or control of it immediately before it was so removed, and
 - (b) in any other case, by the person who has such custody or control.
- (3) In this section “the appropriate judicial authority” means—
- (a) in England and Wales, a magistrates’ court;
 - (b) in Scotland, the sheriff; and
 - (c) in Northern Ireland, a court of summary jurisdiction, as defined in Article 2(2)(a) of the Magistrates’ Courts (Northern Ireland) Order 1981.
- (4) Any application for an order under this section—
- (a) in England and Wales, shall be made by way of complaint; or
 - (b) in Northern Ireland, shall be made by way of civil proceedings on complaint.
- (5) Sections 21 and 42(2) of the Interpretation Act (Northern Ireland) 1954 (rules and orders regulating procedure of courts etc and assignment of business to particular courts) shall apply as if any reference in those provisions to any enactment included a reference to this section.

Textual Amendments

F434 Pt. IXA (ss. 118A-118G) inserted (25.7.1991) by [Finance Act 1991 \(c. 31\)](#), s. 12, [Sch. 5](#)

^{F435}**118G**Offences under Part IXA. **U.K.**

- ^{F436}(1) If any person fails to comply with any requirement imposed under section 118A(1) [^{F437}, 118B or 118BC(4)] above, [^{F438}his failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) and, in the case of any failure to keep records, shall also attract daily penalties.]
- ^{F439}(2) Part 7 of Schedule 36 to the Finance Act 2008 (penalties) applies to a person who fails to comply with a notice under section 118BA as it applies to a person who fails to comply with an information notice.
- (3) Part 8 of that Schedule (offences) applies in relation to documents that are or are likely to be the subject of a notice under section 118BA as it applies in relation to documents that are or are likely to be the subject of an information notice (with the reference to approval of the tribunal in accordance with paragraph 3 or 5 of that Schedule being read as a reference to approval of the tribunal in accordance with section 118BA of this Act.)]

Textual Amendments

F435 Pt. IXA (ss. 118A-118G) inserted (25.7.1991) by [Finance Act 1991 \(c. 31\)](#), s. 12, [Sch. 5](#)

F436 S. 118G renumbered as s. 118G(1) (1.4.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 29(2), [Sch. 13 para. 15\(2\)](#); [S.I. 2011/777](#), art. 2

F437 Words in s. 118G(1) substituted (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 42\(2\)](#)

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- F438** Words in s. 118G substituted (1.1.1995) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. I para. 12** (with s. 19(3)); S.I. 1994/2679, **art. 3** (with **art. 4(3)**)
- F439** S. 118G(2)(3) inserted (1.4.2011) by Finance (No. 3) Act 2010 (c. 33), s. 29(2), **Sch. 13 para. 15(3)**; S.I. 2011/777, **art. 2**

PART X **U.K.**

DUTIES AND DRAWBACKS—GENERAL PROVISIONS

General provisions relating to imported goods

119 Delivery of imported goods on giving of security for duty. **U.K.**

- (1) Where it is impracticable immediately to ascertain whether any or what duty is payable in respect of any imported goods which are entered for home use [^{F440}or for free circulation], whether on importation or from warehouse [^{F441}or free zone], the Commissioners may, if they think fit and notwithstanding any other provision of the Customs and Excise Act 1979, allow those goods to be delivered upon the importer giving security by deposit of money or otherwise to their satisfaction for payment of any amount unpaid which may be payable by way of duty.
- [^{F442}(2) The Commissioners may for the purposes of subsection (1) above treat goods as entered for home use notwithstanding that the entry does not contain all the particulars required for perfect entry if it contains as many of those particulars as are then known to the importer, and in that event the importer shall supply the remaining particulars as soon as may be to the Commissioners.]
- (3) Where goods are allowed to be delivered under this section, the Commissioners shall, when they have determined the amount of duty which in their opinion is payable, give to the importer a notice specifying that amount.
- (4) On the giving of a notice under subsection (3) above the amount specified in the notice or, where any amount has been deposited under subsection (1) above, any difference between those amounts shall forthwith be paid or repaid as the case may require.
- (5) Subject to subsection (6) below, if the importer disputes the correctness of the amount specified in a notice given to him under subsection (3) above he may at any time within 3 months of the date of the notice make such a requirement for reference to arbitration or such an application to the court as is provided for by section 127 below, and that section shall have effect accordingly.
- (6) No requirement or application shall be made by virtue of subsection (5) above until any sum falling to be paid by the importer under subsection (4) above has been paid, and where any sum so falls to be paid no interest shall be paid under section 127(2) below in respect of any period before that sum is paid.

Textual Amendments

- F440** Words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 10(1), **Sch. 6 para. 8**
- F441** Words inserted by Finance Act 1984 (c. 43, SIF 40:1), s. 8, **Sch. 4 Pt. II para. 4**
- F442** S. 119(2) repealed (*prosp.*) by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. I**

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.
Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 03 July 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)

120 Regulations for determining origin of goods. **U.K.**

- (1) The Secretary of State may by regulations make provision for determining, for the purposes of any duty of customs or excise, the origin of any goods in cases where it does not fall to be determined under a Community regulation or any Act or other instrument having the force of law.
- (2) Regulations under this section may—
 - (a) make provision as to the evidence which is to be required or is to be sufficient for the purpose of showing that goods are of a particular origin; and
 - (b) make different provision for different purposes and in relation to goods of different descriptions.
- (3) Subject to the provisions of any regulations under this section, where in connection with a duty of customs or excise chargeable on any goods any question arises as to the origin of the goods, the Commissioners may require the importer of the goods to furnish to them, in such form as they may prescribe, proof of any statement made to them as to any fact necessary to determine that question; and if such proof is not furnished to their satisfaction, the question may be determined without regard to that statement.

121 Power to impose restrictions where duty depends on certain matters other than use. **U.K.**

Where any question as to the duties of customs or excise chargeable on any imported goods depends on any matter (other than the use to be made of the goods) not reasonably ascertainable from an examination of the goods, and that question is not in law conclusively determined by the production of any certificate or other document, then, on the importation of those goods, the Commissioners may impose such conditions as they see fit for the prevention of abuse or the protection of the revenue (including conditions requiring security for the observance of any conditions so imposed).

122 Regulations where customs duty depends on use. **U.K.**

- (1) The Commissioners may, in accordance with subsection (2) below, make regulations applying in cases where any question as to the duties of customs chargeable on any goods depends on the use to be made of them.
- (2) In cases in which [^{F59}an][^{F59}EU] instrument makes provision for the purpose of securing that the relevant use is made of the goods, regulations under this section may make provision for any matter which under the instrument is required or authorised to be dealt with by the authorities of member States or which otherwise arises out of the instrument; and in other cases regulations under this section may make such provision for that purpose as appears to the Commissioners to be necessary or expedient.

Textual Amendments

F59 Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011](#) (S.I. 2011/1043), arts. 2, 3, 6 (with art. 3(2)(3), 4(2), 6(4)(5))

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.

Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 03 July 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)

123 Repayment of duty where goods returned or destroyed by importer. U.K.

- (1) Subject to such conditions as the Commissioners see fit to impose, where it is shown to the satisfaction of the Commissioners—
 - (a) that goods were imported in pursuance of a contract of sale and that the description, quality, state or condition of the goods was not in accordance with the contract or that the goods were damaged in transit; and
 - (b) that the importer with the consent of the seller either—
 - (i) returned the goods unused to the seller and for that purpose complied with the provisions of section 53 above as to entry in like manner as if they had been dutiable or restricted goods for the purposes of Part V of this Act; or
 - (ii) destroyed the goods unused,

the importer shall be entitled to obtain from the Commissioners repayment of any [^{F443}excise duty] paid on the importation of the goods.
- (2) Nothing in this section shall apply to goods imported on approval, or on sale or return, or on other similar terms.

Textual Amendments

F443 Words substituted by S.I. 1980/1825, reg. 2

124 Forfeiture for breach of certain conditions. U.K.

- (1) Where—
 - (a) any imported goods have been relieved from customs or excise duty chargeable on their importation or have been charged with duty at a reduced rate; and
 - (b) any condition or other obligation required to be complied with in connection with the relief or with the charge of duty at that rate is not complied with,

the goods shall be liable to forfeiture.
- (2) The provisions of this section shall apply whether or not any undertaking or security has been given for compliance with the condition or obligation or for the payment of the duty payable apart therefrom, and the forfeiture of any goods under this section shall not affect any liability of any person who has given any such undertaking or security.

125 Valuation of goods for purpose of ad valorem duties. U.K.

- (1) For the purposes of any duty for the time being chargeable on any imported goods by reference to their value (whether [^{F59}an][^{F59}EU] customs duty or not), the value of the goods shall, subject to subsection (2) below, be taken according to the rules applicable in the case of [^{F59}EU] customs duties, and duty shall be paid on that value.
- (2) In relation to an importation in the course of trade within the [^{F54}European Union] the value of any imported goods for the purposes mentioned in subsection (1) above shall be determined on the basis of a delivery to the buyer at the port or place of importation into the United Kingdom.

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.
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- (3) The Commissioners may make regulations for the purpose of giving effect to the foregoing provisions of this section, and in particular for requiring any importer or other person concerned with the importation of goods—
 - (a) to furnish to the Commissioners in such form as they may require, such information as is in their opinion necessary for a proper valuation of the goods; and
 - (b) to produce any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods by that person.
- (4) If any person contravenes or fails to comply with any regulation made under subsection (3) above he shall be liable on summary conviction to a penalty of [^{F444}level 3 on the standard scale].

Textual Amendments

- F54** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011](#) (S.I. 2011/1043), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F59** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011](#) (S.I. 2011/1043), arts. 2, 3, 6 (with art. 3(2)(3), 4(2), 6(4)(5))
- F444** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982](#) (c. 48, SIF 39:1), ss. 38, 46 and (S.) [Criminal Procedure \(Scotland\) Act 1975](#) (c. 21, SIF 39:1), ss. 289F, 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6

Modifications etc. (not altering text)

- C177** S. 125(1) excluded (20.10.1995) by S.I. 1995/2518, [reg. 118\(c\)\(ii\)](#)
- C178** S. 125(2) excluded (20.10.1995) by S.I. 1995/2518, [reg. 118\(c\)\(ii\)](#)
- C179** S. 125(3) amended by [Value Added Tax Act 1983](#) (c. 55, SIF 40:2), s. 24(2)
S. 125(3) modified (20.10.1995) by S.I. 1995/2518, [reg. 121](#) (and (1.4.2000) by reg. 121(3) of that S.I. as substituted by S.I. 2000/634, [reg. 6](#))

126 Charge of excise duty on manufactured or composite imported articles. U.K.

- (1) Subject to subsections (2) to (4) below, if any imported goods contain as a part or ingredient thereof any article chargeable with excise duty, excise duty shall be chargeable on the goods in respect of each such article according to the quantity thereof appearing to the Commissioners to be used in the manufacture or preparation of the goods.
- (2) Where, in the opinion of the Treasury, it is necessary for the protection of the revenue, such imported goods shall be chargeable with the amount of excise duty with which they would be chargeable if they consisted wholly of the chargeable article or, if the goods contain more than one such article, of that one of the chargeable articles which will yield the highest amount of excise duty.
- (3) Schedule 2 to this Act shall have effect with respect to the excise duties to be charged, and the excise drawbacks to be allowed, on imported composite goods containing a dutiable part or ingredient and with respect to rebates and drawbacks of excise duties charged in accordance with that Schedule.
- (4) Subsections (1) and (2) above do not apply where other provision is made by any other enactment relating to excise duties on imported goods.

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- (5) Any rebate which can be allowed by law on any article when separately charged shall be allowed in charging goods under subsection (1) or (2) above in respect of any quantity of that article used in the manufacture or preparation of the goods.

Modifications etc. (not altering text)

C180 S. 126 excluded (20.10.1995) by S.I. 1995/2518, **reg. 118(c)(iii)**

F445 127 **U.K.**

Textual Amendments

F445 S. 127 repealed (1.1.1995) by 1994 c. 9, ss. 18(3), 258, **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3** (with art. 4(3))

F446 *Deferred payment of excise duty on goods*

Textual Amendments

F446 S. 127A inserted by Finance Act 1983 (c. 28, SIF 40:1), **s. 6**

127A **Deferred payment of excise duty on goods.** **U.K.**

- (1) The Commissioners may by regulations make provision for the payment [^{F447}(in accordance, where any requirement to pay the duty takes effect, with that requirement)] of any excise duty on goods of a prescribed kind to be deferred, in prescribed cases, subject to such conditions or requirements as may be imposed—
 - (a) by the regulations; or
 - (b) where the regulations so provide, by the Commissioners.
- (2) Any duty payment of which is deferred under the regulations shall be treated, for prescribed purposes, as if it had been paid.
- (3) Where—
 - (a) any excise duty to which an application for deferment of duty made under the regulations relates is payable on goods on their removal from an excise warehouse; and
 - (b) the Commissioners are not satisfied—
 - (i) that the conditions imposed under section 92(1) above in relation to the warehouse have been complied with by the occupier of the warehouse; or
 - (ii) that the warehousing regulations made by virtue of section 93(2)(g) above have been complied with by the occupier or by the proprietor of the goods;the Commissioners may, notwithstanding any provision of the regulations, refuse the application or refuse it in so far as it relates to those goods.

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Nothing in this subsection shall be taken to prejudice the power of the Commissioners to prescribe the cases in which excise duty may be deferred.

- (4) Regulations under this section may make different provision for goods of different descriptions or for goods of the same description in different circumstances.
- (5) In this section “prescribed” means prescribed by regulations made under this section.]

Textual Amendments

F447 Words in s. 127A(1) inserted (1.12.1992 in so far as mentioned in S.I. 1992/2979, art. 4 and 1.1.1993 in so far as then not already in force) by Finance (No. 2) Act 1992 (c. 48), s. 1(5), Sch. 1 para.7; S.I. 1992/2979, art. 4, Sch. Pt.II; S.I. 1992/3261, art. 3,Sch.

General provisions relating to charge of duty on and delivery of goods

128 Restriction of delivery of goods. U.K.

- (1) During any period not exceeding 3 months specified at any time by order of the Commissioners for the purposes of this section, the Commissioners may refuse to allow the removal for home use on payment of duty, or the sending out for home use after the charging of duty, of goods of any class or description chargeable with a duty of ^{F448}excise, notwithstanding payment of that duty, in quantities exceeding those which appear to the Commissioners to be reasonable in the circumstances.
- (2) Where the Commissioners have during any such period exercised their powers under this section with respect to goods of any class or description, then, in the case of any such goods which are removed or sent out for home use after the end of that period, the duties of ^{F448}excise and the rates thereof chargeable on those goods shall, notwithstanding any other provision of the customs and excise Acts relating to the determination of those duties and rates, be those in force at the date of the removal or sending out of the goods.

Textual Amendments

F448 Words repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 10(1), 139(6), Sch. 6 para. 9, Sch. 19 Pt. I

129 Power to remit or repay duty on denatured goods. U.K.

- (1) Subject to subsection (2) below, where any goods—
 - (a) which have been imported but not yet cleared for any purpose for which they may be entered on importation; or
 - (b) which are [^{F449}chargeable with a duty the requirement to pay which has not yet taken effect],

have by reason of their state or condition ceased to be worth the full duty chargeable thereon and have been denatured in such manner as the Commissioners may direct and in accordance with such conditions as they see fit to impose, the Commissioners may remit or repay the whole or part of any duty chargeable or paid thereon, or waive repayment of the whole or part of any drawback paid on their warehousing, upon the delivery of the goods for use for such purposes as the Commissioners may allow.

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.

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- [^{F450}(1A) The reference in subsection (1) above to goods which are chargeable with a duty the requirement to pay which has not yet taken effect shall be construed as a reference to any goods which are warehoused or, in the application of that section in relation to a duty of excise, to any goods at a time, before the excise duty point for those goods, when they are chargeable with such a duty.]
- (2) Subsection (1) above does not apply in relation to spirits.
- (3) Where, whether under subsection (1) above or otherwise, any goods chargeable with duty have gone into home use after having been denatured by mixture with some other substance, any person who separates the goods from that other substance shall be guilty of an offence under this subsection and may be detained, and the goods shall be liable to forfeiture.
- (4) A person guilty of an offence under subsection (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.
- [^{F451}(5) Subsection (1)(a) above shall not apply in relation to goods imported on or after 1st January 1992 from a place outside the customs territory of the [^{F54}European Union] .]

Textual Amendments

F54 Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011](#) (S.I. 2011/1043), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))

F449 Words in s. 129(1)(b) substituted (9.12.1992) by [Finance \(No. 2\) Act 1992](#) (c. 48), s. 3(1), [Sch. 2 para. 6\(a\)](#); S.I. 1992/3104, [art. 2\(1\)](#).

F450 S. 129(1A) inserted (9.12.1992) by [Finance \(No. 2\) Act 1992](#) (c. 48), s. 3(1), [Sch. 2 para. 6\(b\)](#); S.I. 1992/3104, [art. 2\(1\)](#).

F451 S. 129(5) inserted (01.01.1992) by S.I. 1991/2724, [reg. 6\(10\)](#)

130 Power to remit or repay duty on goods lost or destroyed, etc. **U.K.**

- (1) Where it is shown to the satisfaction of the Commissioners that any goods chargeable with any duty have been lost or destroyed by unavoidable accident—
- (a) after importation but before clearance for any purpose for which they might be entered on importation; or
 - (b) in the case of goods chargeable with a duty of excise on their manufacture or production or on their removal from the place of their manufacture or production, at any time before their removal from that place; or
 - (c) while in a warehouse or Queen's warehouse; or
 - (d) at any time while that duty is otherwise lawfully unpaid, except when payment of that duty has become due but has been allowed by the Commissioners to be deferred; or
 - (e) at any time after drawback of that duty has been paid,
- the Commissioners may remit or repay any duty chargeable or paid thereon or waive repayment of any drawback paid on their warehousing.

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- (2) The Commissioners may, at the request of the proprietor of the goods in question and subject to compliance with such conditions as the Commissioners see fit to impose, permit the destruction of, and waive payment of duty or repayment of drawback on—
 - (a) any part of any warehoused goods which becomes damaged or surplus by reason of the carrying out of any permitted operation on those goods in warehouse, and any refuse resulting from any such operation; and
 - (b) any imported goods not yet cleared for any purpose for which they might be entered on importation or any warehoused goods, being in either case goods which have by reason of their state or condition ceased to be worth the full duty chargeable thereon.

131 Enforcement of bond in respect of goods removed without payment of duty. U.K.

If any goods which have been lawfully permitted to be removed for any purpose without payment of duty are unlawfully taken from any ship, aircraft, vehicle or place before that purpose is accomplished, the Commissioners may if they see fit enforce any bond given in respect thereof notwithstanding that any time prescribed in the bond for accomplishing that purpose has not expired.

Drawback, allowances, duties, etc.—general

132 Extension of drawback. U.K.

- (1) Without prejudice to any other provision of the Customs and Excise Acts 1979 or any other Act, where drawback is allowable on the shipment of any goods as stores, the like drawback shall, subject to such conditions and restrictions as the Commissioners see fit to impose, be allowed on the warehousing in an excise warehouse of those goods for use as stores.
- (2) Without prejudice to any other provision of the Customs and Excise Acts 1979 or any other Act, where drawback would be payable on the exportation of any goods, or on the warehousing of any goods for exportation, then, subject to such conditions and restrictions as the Commissioners see fit, the like drawback shall be payable on the shipment of any such goods as stores or, as the case may be, on their warehousing in an excise warehouse for use as stores.

133 General provisions as to claims for drawback. U.K.

- (1) Any claim for drawback shall be made in such form and manner and contain such particulars as the Commissioners may direct.
- (2) Where drawback has been claimed in the case of any goods [^{F452}subsections (4)to(6)]below shall apply in relation to the claim.
- ^{F453}(3)
- (4) No drawback shall be paid until the person entitled thereto or his agent has made a declaration in such form and manner and containing such particulars as the Commissioners may direct that the conditions on which the drawback is payable have been fulfilled.

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- (5) The Commissioners may require any person who has been concerned at any stage with the goods or article—
- (a) to furnish such information as may be reasonably necessary to enable the Commissioners to determine whether duty has been duly paid and not drawn back and for enabling a calculation to be made of the amount of drawback payable; and
 - (b) to produce any book of account or other document of whatever nature relating to the goods or article.
- (6) If any person fails to comply with any requirement made under subsection (5) above, he shall be liable on summary conviction to a penalty of [F454level 3 on the standard scale].

Textual Amendments

- F452** Words in s. 133(2) substituted (24.7.2002) 2002 c. 23, s. 21(1)(a)
F453 S. 133(3) repealed (24.7.2002) by 2002 c. 23, ss. 21(1)(b), 141, Sch. 40 Pt.I(6)
F454 Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 38, 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), ss. 289F, 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6

134 Drawback and allowance on goods damaged or destroyed after shipment.

U.K.

- (1) Where it is proved to the satisfaction of the Commissioners that any goods after being duly shipped for exportation have been destroyed by accident on board the exporting ship or aircraft, any amount payable in respect of the goods by way of drawback, allowance or repayment of duty shall be payable in the same manner as if the goods had been exported to their destination.
- (2) Where it is proved to the satisfaction of the Commissioners that any goods, after being duly shipped for exportation, have been materially damaged by accident on board the exporting ship or aircraft, and the goods are with the consent of and in accordance with any conditions imposed by the Commissioners relanded or unloaded again in or brought back into the United Kingdom and either abandoned to the Commissioners or destroyed, any amount payable in respect of the goods by way of drawback, allowance or repayment of duty shall be paid as if they had been duly exported and not so relanded, unloaded or brought back.
- (3) Notwithstanding any provision of the Customs and Excise Acts 1979 or any other Act relating to the reimportation of exported goods, the person to whom any amount is payable or has been paid under subsection (2) above shall not be required to pay any duty in respect of any goods relanded, unloaded or brought back under that subsection.

Modifications etc. (not altering text)

- C181** S. 134 amended by S.I. 1990/2167, art. 4, Sch. para. 20

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.

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135 Time limit on payment of drawback or allowance. U.K.

No payment shall be made in respect of any drawback or allowance unless the debenture or other document authorising payment is presented for payment within 2 years from the date of the event on the happening of which the drawback or allowance became payable.

[^{F455}136 Offences in connection with claims for drawback, etc. U.K.

(1) If any person, with intent to defraud Her Majesty, obtains or attempts to obtain, or does anything whereby there might be obtained by any person, any amount by way of drawback, allowance, remission or repayment of, or any rebate from, any duty in respect of any goods which—

- (a) is not lawfully payable or allowable in respect thereof; or
- (b) is greater than the amount so payable or allowable,

he shall be guilty of an offence under this subsection.

(1A) If any person, without such intent as is mentioned in subsection (1) above, does any of the things there mentioned, he shall be guilty of an offence under this subsection.

(2) A person guilty of an offence under subsection (1) 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 7 years, or to both;

and a person guilty of an offence under subsection (1A) above shall be liable on summary conviction to a penalty of level 3 on the standard scale or three times the amount which was or might have been improperly obtained or allowed, whichever is the greater.]

(3) Any goods in respect of which an offence under subsection (1) [^{F456}or (1A)] above is committed shall be liable to forfeiture; but in the case of a claim for drawback, the Commissioners may, if they see fit, instead of seizing the goods either refuse to allow any drawback thereon or allow only such drawback as they consider proper.

(4) Without prejudice to the foregoing provisions of this section, if, in the case of any goods upon which a claim for drawback, allowance, remission or repayment of duty has been made, it is found that those goods do not correspond with any entry made thereof in connection with that claim, the goods shall be liable to forfeiture and any person by whom any such entry or claim was made shall be liable on summary conviction to a penalty of three times the amount claimed or [^{F457}level 3 on the standard scale], whichever is the greater.

(5) Subsection (4) above applies in the case of any goods upon which a claim for drawback, allowance, remission or repayment of duty has been made where it is found that the goods, if sold for home use, would realise less than the amount claimed as it applies where the finding specified in that subsection is made except that it does not apply by virtue of this subsection to any claim under—

- (a) section 123 or 134(2) above; or
- (b) section 46, 61 or 64 of the ^{M20}Alcoholic Liquor Duties Act 1979 (remission or repayment of duty on certain spoilt liquors).

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- [^{F458}(6) Without prejudice to section 6(5) of the European Communities Act 1972 (which provides for the application of certain enactments, including this section, if the Commissioners are charged or entrusted with the performance of certain duties in relation to the payment of refunds or allowances on goods exported or to be exported from the United Kingdom)—
 - (a) references in this section to amounts by way of drawback include amounts payable by or on behalf of the Secretary of State, the Scottish Ministers, the National Assembly for Wales or (in relation to Northern Ireland) the Department of Agriculture and Rural Development by virtue of Community arrangements to which section 6(3) of the European Communities Act 1972 applies; and
 - (b) in relation to such amounts, subsection (3) above shall have effect with the omission of the words from “but in the case” onwards.]

Textual Amendments

F455 S. 136(1)(1A)(2) substituted for s. 136(1)(2) by Finance Act 1988 (c. 39, SIF 40:1), s. 12(3)(6)

F456 Words inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(3)(6)

F457 Words substituted by virtue of (E. W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 38, 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), ss. 289F, 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6

F458 S. 136(6) substituted (15.11.2001) by S.I. 2001/3686, reg. 6(7)(b)

Marginal Citations

M20 1979 c. 4

137 Recovery of duties and calculation of duties, drawbacks, etc. U.K.

- (1) Without prejudice to any other provision of the Customs and Excise Acts 1979, any amount due by way of customs or excise duty may be recovered as a debt due to the Crown.
- (2) Any duty, drawback, allowance or rebate the rate of which is expressed by reference to a specified quantity or weight of any goods shall, subject to subsection (3) below, be chargeable or allowable on any fraction of that quantity or weight of the goods, and the amount payable or allowable on any such fraction shall be calculated proportionately.
- (3) The Commissioners may for the purposes of subsection (2) above determine the fractions to be taken into account in the case of any weight or quantity.

^{F459}(4)

Textual Amendments

F459 S. 137(4) omitted (21.7.2008) by virtue of Finance Act 2008 (c. 9), s. 162

Modifications etc. (not altering text)

C182 S. 137(1) modified (19.3.1997) by 1997 c. 16, ss. 12(6)(c), 15

*Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.
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[^{F460} **137A** Recovery of overpaid excise duty. **U.K.**

- (1) Where a person pays to the Commissioners an amount by way of excise duty which is not due to them, the Commissioners are liable to repay that amount.
- (2) The Commissioners shall not be required to make any such repayment unless a claim is made to them in such form, and supported by such documentary evidence, as may be prescribed by them by regulations; and regulations under this subsection may make different provision for different cases.
- (3) It is a defence to a claim for repayment that the repayment would unjustly enrich the claimant.
[The Commissioners shall not be liable, on a claim made under this section, to repay
^{F461}(4) any amount paid to them more than [^{F462} 4 years] before the making of the claim.]
- (5) Except as provided by this section the Commissioners are not liable to repay an amount paid to them by way of excise duty by reason of the fact that it was not due to them.
[This section does not apply in a case where the Commissioners are—
^{F463}(6) (a) entitled to pay an amount under Part 1 of Schedule 3 to the Finance Act 2001, or
(b) required to repay an amount under Part 3 of that Schedule.]]

Textual Amendments

F460 S. 137A inserted (1.12.1995) by 1995 c. 4, s. 20(1)(5); S.I. 1995/2892, art. 2

F461 S. 137A(4) substituted (19.3.1997) by 1997 c. 16, s. 50(1), **Sch. 5 para. 5(1)**

F462 Words in s. 137A(4) substituted (1.4.2011) by Finance (No. 3) Act 2010 (c. 33), s. 29(2), **Sch. 13 para. 7**; S.I. 2011/777, art. 2 (with art. 7)

F463 S. 137(6) inserted (1.11.2001) by 2001 c. 9, s. 15, **Sch. 3 para. 15**; S.I. 2001/3300, art. 2

Modifications etc. (not altering text)

C183 S. 137A modified (19.3.1997) by 1997 c. 16, ss. 12(6), 15

power to modify conferred (19.3.1997) by 1997 c. 16, s. 50(1), **Sch. 5 Pt. I para. 3**

C184 S. 137A(1) modified (1.4.2010) by The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593), regs. 2, **82(4)**, 85(5)

C185 S. 137A(1) modified (28.9.2001) by S.I. 2001/3022, **reg. 6**

C186 S. 137(3) amended (19.3.1997) by 1997 c. 16, s. 50(1), **Sch. 5 Pt. I para. 1(a)**

PART XI U.K.

DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

Modifications etc. (not altering text)

C187 Pt. XI amended by Customs and Excise Duties (General Reliefs) Act 1979 (c. 3), s. 15(4)

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Detention of persons

138 Provisions as to detention of persons. **U.K.**

- (1) Any person who has committed, or whom there are reasonable grounds to suspect of having committed, any offence for which he is liable to be detained under the customs and excise Acts may be detained by any officer ^{F464} or any member of Her Majesty's armed forces or coastguard at any time within [^{F465}20 years] from the date of the commission of the offence.
- (2) Where it was not practicable to detain any person so liable at the time of the commission of the offence, or where any such person having been then or subsequently detained for that offence has escaped, he may be detained by any officer ^{F464} or any member of Her Majesty's armed forces or coastguard at any time and may be proceeded against in like manner as if the offence had been committed at the date when he was finally detained.
- (3) Where any person who is a member of the crew of any ship in Her Majesty's employment or service is detained by an officer for an offence under the customs and excise Acts, the commanding officer of the ship shall, if so required by the detaining officer, keep that person secured on board that ship until he can be brought before a court and shall then deliver him up to the proper officer.
- ^{F466}(4) Where any person has been arrested by a person who is not an officer—
 - (a) by virtue of this section; or
 - (b) by virtue of section 24 [^{F467} or 24A] of the Police and Criminal Evidence Act 1984 in its application to offences under the customs and excise Acts, [^{F468} or
 - (c) by virtue of Article 26 [^{F469} or 26A] of the Police and Criminal Evidence (Northern Ireland) Order 1989 in its application to such offences.]

the person arresting him shall give notice of the arrest to an officer at the nearest convenient office of customs and excise.]

Textual Amendments

- F464** Words repealed by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), s. 119, **Sch. 7 Pt. I** and by [S.I. 1989/1341 \(N.I. 12\)](#), art. 90(2)(3), **Sch. 7 Pt. I**
- F465** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. 11(1)(3)
- F466** S. 138(4) substituted by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), s. 119(1), **Sch. 6 para. 37**
- F467** Words in s. 138(4)(b) inserted (1.1.2006) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), s. 178(8), **Sch. 7 para. 54**; [S.I. 2005/3495](#), art. 2(1)(m)
- F468** Words added by [S.I. 1989/1341 \(N.I. 12\)](#), art. 90(1), **Sch. 6 para. 9**
- F469** Words in s. 138(4)(c) inserted (N.I.) (1.3.2007) by [The Police and Criminal Evidence \(Amendment\) \(Northern Ireland\) Order 2007 \(S.I. 2007/288\)](#), art. 1(2), **Sch. 1 para. 18**

Modifications etc. (not altering text)

- C188** S. 138 amended (2.8.1993) by [S.I. 1993/1813](#), art. 6, **Sch. 3 para. 2(1)(a)(2)(c)**; s. 138 amended by the said [S.I. 1993/1813](#), art. 6, **Sch. 3 para. 2** as incorporated (with modifications) (1.12.1997) by [S.I. 1994/1405](#), art. 6, **Sch. 3 para. 3**
- S. 138 applied (1.3.1995) by [S.I. 1995/271](#), **reg. 12(1)**
- S. 138 applied (15.11.1996) by [S.I. 1996/2721](#), **reg. 12(1)**
- S. 138 applied (with modifications) (15.7.1998) by [S.I. 1998/1531](#), **reg. 4(3)**
- S. 138 applied (1.5.1999) by [S.I. 1999/1261](#), **reg. 4(3)**

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- S. 138 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(3)**
- S. 138 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(3)**
- S. 138 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(3)**
- S. 138 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(1)**
- S. 138 applied (31.3.2002) by S.I. 2002/868, **reg. 4(3)**
- C189** S. 138 applied (6.2.2004) by The Democratic Republic of Congo (Financing and Financial Assistance and Technical Advice, Assistance and Training) (Penalties and Licences) Regulations 2004 (S.I. 2004/221), regs. 1(1), **4(3)**
- C190** S. 138 applied (19.2.2004) by The Sudan (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/373), regs. 1(1), **4(3)**
- C191** S. 138 applied (26.2.2004) by The Liberia (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/432), regs. 1(1), **4(3)**
- C192** S. 138 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **4(3)**
- C193** S. 138 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(3)**
- C194** S. 138 applied by SI 2003/318, art. 11(4) (as added (28.3.2005) by The Trade in Controlled Goods (Embargoed Destinations) (Amendment) Order 2005 (S.I. 2005/445), arts. 1, **3**)
- C195** S. 138 applied by SI 2003/2764, art. 21(8) (as added (28.3.2005) by The Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) (Amendment) Order 2005 (S.I. 2005/468), arts. 1, **5**)
- C196** S. 138 applied by SI 2003/2765, art. 12(4) (as added (28.3.2005) by The Trade in Goods (Control) (Amendment) Order 2005 (S.I. 2005/443), arts. 1, **4**)
- C197** S. 138 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(2)**
- C198** S. 138 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(2)**
- C199** S. 138 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(2)**
- C200** S. 138 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(2)**
- C201** S. 138 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(2)**
- C202** S. 138 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(2)**
- C203** S. 138 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(3)**
- C204** S. 138 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(3)**
- C205** S. 138 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(3)**
- C206** S. 138 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(3)**
- C207** S. 138 applied by 1983 c. 18, s. 1D(2) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C208** S. 138 applied by SI 2009/1749, art. 13(2) (as substituted (11.12.2009) by The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), arts. 1(1), **11**)
- C209** S. 138 applied (20.2.2010) by The Export Control (Guinea) Order 2010 (S.I. 2010/364), arts. 1(1), **7(3)**
- C210** S. 138 applied by S.I. 2009/886, art. 11(2) (as substituted (17.12.2010) by The Iran (United Nations Sanctions) (Amendment) Order 2010 (S.I. 2010/2978), arts. 1(1), **15**)
- C211** S. 138 applied (17.2.2011) by The Export Control (Somalia) Order 2011 (S.I. 2011/146), arts. 1(1), **5(3)**
- C212** S. 138 applied (17.2.2011) by The Export Control (Liberia) Order 2011 (S.I. 2011/145), arts. 1(1), **6(3)**
- C213** S. 138 applied (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **7(3)**

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- C214** S. 138 applied (25.5.2011) by The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), arts. 1(1), **7(3)**
- C215** S. 138 applied (13.6.2011) by The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), arts. 1(1), **6(3)**
- C216** S. 138 applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(3)** (with art. 4)
- C217** S. 138 applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **7(3)**
- C218** S. 138 applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), regs. 1(1), **8(2)**
- C219** S. 138 applied (30.12.2011) by The Export Control (Sudan and South Sudan Sanctions) and (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2925), regs. 1(1), **7(2)**
- C220** S. 138 applied (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **15(3)**
- C221** S. 138 applied (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **19(3)**
- C222** S. 138 applied (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **9(3)**
- C223** S. 138 applied (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **18(3)**
- C224** S. 138 applied (7.1.2014) by The Export Control (North Korea and Ivory Coast Sanctions and Syria Amendment) Order 2013 (S.I. 2013/3182), arts. 1(1), **13(3)**
- C225** S. 138 applied (with modifications) (26.9.2014) by The Export Control (Russia, Crimea and Sevastopol Sanctions) Order 2014 (S.I. 2014/2357), arts. 1(1), **12(3)**

Forfeiture

139 Provisions as to detention, seizure and condemnation of goods, etc. U.K.

- (1) Any thing liable to forfeiture under the customs and excise Acts may be seized or detained by any officer or constable or any member of Her Majesty's armed forces or coastguard.
- ^[F470](1A) A person mentioned in subsection (1) who reasonably suspects that any thing may be liable to forfeiture under the customs and excise Acts may detain that thing.
- (1B) References in this section and Schedule 2A to a thing detained as liable to forfeiture under the customs and excise Acts include a thing detained under subsection (1A).]
- (2) Where any thing is seized or detained as liable to forfeiture under the customs and excise Acts by a person other than an officer, that person shall, subject to subsection (3) below, ^[F471]deliver that thing to an officer].
- (3) Where the person seizing or detaining any thing as liable to forfeiture under the customs and excise Acts is a constable and that thing is or may be required for use in connection with any proceedings to be brought otherwise than under those Acts it may, subject to subsection (4) below, be retained in the custody of the police until either those proceedings are completed or it is decided that no such proceedings shall be brought.
- (4) The following provisions apply in relation to things retained in the custody of the police by virtue of subsection (3) above, that is to say—

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- (a) notice in writing of the seizure or detention and of the intention to retain the thing in question in the custody of the police, together with full particulars as to that thing, shall be given to ^{F472}[an officer] ;
- (b) any officer shall be permitted to examine that thing and take account thereof at any time while it remains in the custody of the police;
- (c) nothing in ^{F473}[section 31 of the Police (Northern Ireland) Act 1998] shall apply in relation to that thing.
- (5) Subject to subsections (3) and (4) above and to ^{F474}[Schedules 2A and 3] to this Act, any thing seized or detained under the customs and excise Acts shall, pending the determination as to its forfeiture or disposal, be dealt with, and, if condemned or deemed to have been condemned or forfeited, shall be disposed of in such manner as the Commissioners may direct.
- ^{F475}(5A) Schedule 2A contains supplementary provisions relating to the detention of things as liable to forfeiture under the customs and excise Acts.]
- (6) Schedule 3 to this Act shall have effect for the purpose of forfeitures, and of proceedings for the condemnation of any thing as being forfeited, under the customs and excise Acts.
- (7) If any person, not being an officer, by whom any thing is seized or detained or who has custody thereof after its seizure or detention, fails to comply with any requirement of this section or with any direction of the Commissioners given thereunder, he shall be liable on summary conviction to a penalty of ^{F476}[level 2 on the standard scale].
- (8) Subsections (2) to (7) above shall apply in relation to any dutiable goods seized or detained by any person other than an officer notwithstanding that they were not so seized as liable to forfeiture under the customs and excise Acts.

Textual Amendments

- F470** S. 139(1A)(1B) inserted (with effect in accordance with s. 226(8) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 226\(2\)](#)
- F471** Words in s. 139(2) substituted (with effect in accordance with s. 226(8) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 226\(3\)](#)
- F472** Words in s. 139(4) substituted (with effect in accordance with s. 226(8) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 226\(4\)](#)
- F473** Words in s. 139(4)(c) substituted (1.4.1999) by [1998 c. 32, s. 74\(1\), Sch. 4 para. 14](#); [S.R. 1999/176, art. 3](#)
- F474** Words in s. 139(5) substituted (with effect in accordance with s. 226(8) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 226\(5\)](#)
- F475** S. 139(5A) inserted (with effect in accordance with s. 226(8) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 226\(6\)](#)
- F476** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\), s. 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\), s. 289G](#) and (N.I.) by [S.I. 1984/703, \(N.I. 3\) art. 5](#)

Modifications etc. (not altering text)

- C226** S. 139 extended by [S.I. 1987/1521, reg. 3\(2\)](#); [1987/2105, reg. 5\(1\)](#); [1988/1476, art. 5\(1\)](#)
- C227** S. 139 extended (E.W.S.) by [Scotch Whisky Act 1988 \(c. 22, SIF 109:1\), s. 1\(4\)](#)
- C228** S. 139 amended by [S.I. 1988/1852 \(N.I. 19\), art. 4\(2\)](#)
- C229** S. 139 extended (01.01.1992) by [S.I. 1991/2724, reg. 10\(1\)](#)
S. 139 extended (01.01.1992) by [S.I. 1991/2725, reg. 6\(1\)](#)

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- C230** S. 139 extended (01.01.1992) by S.I. 1991/2727, **reg. 7(1)**
- C231** S. 139 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(1)**
- S. 139 applied (1.7.1995) (with modifications) by S.I. 1995/1447, **reg. 4(1)**
- S. 139 applied (1.7.1999) (with modifications) by S.I. 1999/1618, **regs. 5(1), 6**
- S. 139 applied (1.7.1999) by S.I. 1999/1618, **reg. 6(4)(a)**
- S. 139 applied in part (1.7.1999) by S.I. 1999/1618, **reg. 6(5)**
- C232** S. 139 applied (1.7.2004) by The Goods Infringing Intellectual Property Rights (Customs) Regulations 2004 (S.I. 2004/1473), **regs. 1, 8(5)(a)** (with reg. 2(3))
- C233** S. 139 applied (1.7.2004) by The Goods Infringing Intellectual Property Rights (Customs) Regulations 2004 (S.I. 2004/1473), **regs. 1, 7(1)** (with reg. 2(3))
- C234** S. 139 applied (10.1.2012) by The Postal Packets (Revenue and Customs) Regulations 2011 (S.I. 2011/3036), **regs. 1, 20(2)** (with regs. 8, 25)
- C235** S. 139(1)(2)(3)(4) applied (with modifications) by 1995 c. 32, s. 12B(3) (as inserted (with effect in accordance with s. 40(7) of the amending Act) by London Olympic Games and Paralympic Games Act 2006 (c. 12), s. 40(2), **Sch. 3 para. 14** (with s. 40(5)); S.I. 2007/1064, art. 2(c))
- C236** S. 139(7)(8) applied (with modifications) by 1995 c. 32, s. 12B(3) (as inserted (with effect in accordance with s. 40(7) of the amending Act) by London Olympic Games and Paralympic Games Act 2006 (c. 12), s. 40(2), **Sch. 3 para. 14** (with s. 40(5)); S.I. 2007/1064, art. 2(c))

140 Forfeiture of spirits. **U.K.**

Where, by any provision of, or of any instrument made under, the Customs and Excise Acts 1979, any spirits become liable to forfeiture by reason of some offence committed by a revenue trader, then—

- (a) where that provision specifies the quantity of those spirits but does not specify the spirits so liable, the Commissioners may seize the equivalent of that quantity^{F477} from any spirits in the stock of that trader; and
- (b) where that provision specifies the spirits so liable the Commissioners may, if they think fit, seize instead of the spirits so specified an equivalent quantity^{F477} of any other spirits in the stock of that trader.

Textual Amendments

F477 Words repealed by S.I. 1979/241, **arts. 39, 41**

141 Forfeiture of ships, etc. used in connection with goods liable to forfeiture. **U.K.**

- (1) Without prejudice to any other provision of the Customs and Excise Acts 1979, where any thing has become liable to forfeiture under the customs and excise Acts—
 - (a) any ship, aircraft, vehicle, animal, container (including any article of passengers' baggage) or other thing whatsoever which has been used for the carriage, handling, deposit or concealment of the thing so liable to forfeiture, either at a time when it was so liable or for the purposes of the commission of the offence for which it later became so liable; and
 - (b) any other thing mixed, packed or found with the thing so liable, shall also be liable to forfeiture.
- (2) Where any ship, aircraft, vehicle or animal has become liable to forfeiture under the customs and excise Acts, whether by virtue of subsection (1) above or otherwise, all tackle, apparel or furniture thereof shall also be liable to forfeiture.

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- (3) Where any of the following, that is to say—
- (a) any ship not exceeding 100 tons register;
 - (b) any aircraft; or
 - (c) any hovercraft,

becomes liable to forfeiture under this section by reason of having been used in the importation, exportation or carriage of goods contrary to or for the purpose of contravening any prohibition or restriction for the time being in force with respect to those goods, or without payment having been made of, or security given for, any duty payable thereon, the owner and the master or commander shall each be liable on summary conviction to a penalty equal to the value of the ship, aircraft or hovercraft or [^{F478}level 5 on the standard scale], whichever is the less.

Textual Amendments

F478 Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 38, 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), ss. 289F, 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6

Modifications etc. (not altering text)

C237 S. 141 amended by S.I. 1988/1852 (N.I. 19), art. 4(2)

C238 S. 141 extended (E.W.S.) by Scotch Whisky Act 1988 (c. 22, SIF 109:1), s. 1(4)

C239 S. 141(3) amended by S.I. 1990/2167, art. 4, Sch. para. 21

142 Special provision as to forfeiture of larger ships. U.K.

- (1) Notwithstanding any other provision of the Customs and Excise Acts 1979, a ship of 250 or more tons register shall not be liable to forfeiture under or by virtue of any provision of the Customs and Excise Acts 1979, except under section 88 above, unless the offence in respect of or in connection with which the forfeiture is claimed—
- (a) was substantially the object of the voyage during which the offence was committed; or
 - (b) was committed while the ship was under chase by a vessel in the service of Her Majesty after failing to bring to when properly summoned to do so by that vessel.
- (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 an 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 [^{F479}in United Kingdom waters].
- (3) For the purposes of this section, all hovercraft (of whatever size) shall be treated as ships of less than 250 tons register.
- (4) The exemption from forfeiture of any ship under this section shall not affect any liability to forfeiture of goods carried therein.

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Textual Amendments

F479 Words substituted by [Territorial Sea Act 1987 \(c. 49, SIF 29:1\)](#), [s. 3 para. 4\(3\)\(d\)](#)

143 Penalty in lieu of forfeiture of larger ship where responsible officer implicated in offence. **U.K.**

- ^{F480}(1) This section applies where—
- (a) any ship of 250 or more tons register would, but for section 142, be liable to forfeiture for, or in connection with, any offence under the customs and excise Acts, and
 - (b) in the opinion of the Commissioners, a responsible officer of the ship is implicated either by the officer's own act, or by neglect, in that offence.]
- (2) For the purposes of this section, all hovercraft (of whatever size) shall be treated as ships of less than 250 tons register.
- (3) ^{F481}[The Commissioners] may take proceedings in accordance with Schedule 3 to this Act, in like manner as they might but for section 142 above have taken proceedings for the condemnation of the ship if notice of claim had been given in respect thereof, for the condemnation of the ship in such sum not exceeding ^{F482}[£10,000] as the court may see fit.
- (4) ^{F483}[The] Commissioners may require such sum as they see fit, not exceeding ^{F484}[£10,000], to be deposited with them to await ^{F485}... the decision of the court, and may detain the ship until that sum has been so deposited.
- (5) No claim shall lie against the Commissioners for damages in respect of the payment of any deposit or the detention of any ship under this section.
- (6) For the purposes of this section—
- (a) “responsible officer”, in relation to any ship, means ^{F486}[a person who is, or is acting as,] the master, a mate ^{F487}, an engineer or the bosun] of the ship and, in the case of a ship carrying a passenger certificate, the purser or chief steward ^{F488}...;
 - (b) without prejudice to any other grounds upon which a responsible officer of any ship may be held to be implicated by neglect, he may be so held if goods not owned to by any member of the crew are discovered in a place under that officer’s supervision in which they could not reasonably have been put if he had exercised proper care at the time of the loading of the ship or subsequently.
- ^{F489}(7) If the Treasury consider that there has been a change in the value of money since the Finance Act 2013 was passed or, as the case may be, since the last occasion when the power conferred by this subsection was exercised, they may by order substitute for the sum for the time being specified in subsections (3) and (4) such other sum as appears to them to be justified by the change.
- (8) An order under subsection (7) may not vary the penalty for any conduct occurring before the coming into force of the order.
- (9) An order under subsection (7) must be made by statutory instrument.
- (10) A statutory instrument containing an order under subsection (7) is subject to annulment in pursuance of a resolution of either House of Parliament.]

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Textual Amendments

- F480** S. 143(1) substituted (17.7.2013) by [Finance Act 2013 \(c. 29\), s. 227\(2\)](#)
F481 Words in s. 143(3) substituted (17.7.2013) by [Finance Act 2013 \(c. 29\), s. 227\(3\)\(a\)](#)
F482 Word in s. 143(3) substituted (17.7.2013) by [Finance Act 2013 \(c. 29\), s. 227\(3\)\(b\)](#)
F483 Word in s. 143(4) substituted (17.7.2013) by [Finance Act 2013 \(c. 29\), s. 227\(4\)\(a\)](#)
F484 Word in s. 143(4) substituted (17.7.2013) by [Finance Act 2013 \(c. 29\), s. 227\(4\)\(b\)](#)
F485 Words in s. 143(4) omitted (17.7.2013) by virtue of [Finance Act 2013 \(c. 29\), s. 227\(4\)\(c\)](#)
F486 Words in s. 143(6)(a) inserted (17.7.2013) by [Finance Act 2013 \(c. 29\), s. 227\(5\)\(a\)](#)
F487 Words in s. 143(6)(a) substituted (17.7.2013) by [Finance Act 2013 \(c. 29\), s. 227\(5\)\(b\)](#)
F488 Words in s. 143(6)(a) omitted (17.7.2013) by virtue of [Finance Act 2013 \(c. 29\), s. 227\(5\)\(b\)](#)
F489 S. 143(7)-(10) inserted (17.7.2013) by [Finance Act 2013 \(c. 29\), s. 227\(6\)](#)

144 Protection of officers, etc. in relation to seizure and detention of goods, etc. **U.K.**

- (1) Where, in any proceedings for the condemnation of any thing seized as liable to forfeiture under the customs and excise Acts, judgment is given for the claimant, the court may, if it sees fit, certify that there were reasonable grounds for the seizure.
- (2) Where any proceedings, whether civil or criminal, are brought against the Commissioners, a law officer of the Crown or any person authorised by or under the Customs and Excise Acts 1979 to seize or detain any thing liable to forfeiture under the customs and excise Acts on account of the seizure or detention of any thing, and judgment is given for the plaintiff or prosecutor, then if either—
 - (a) a certificate relating to the seizure has been granted under subsection (1) above; or
 - (b) the court is satisfied that there were reasonable grounds for seizing or detaining that thing under the customs and excise Acts,the plaintiff or prosecutor shall not be entitled to recover any damages or costs and the defendant shall not be liable to any punishment.
- (3) Nothing in subsection (2) above shall effect any right of any person to the return of the thing seized or detained or to compensation in respect of any damage to the thing or in respect of the destruction thereof.
- (4) Any certificate under subsection (1) above may be proved by the production of either the original certificate or a certified copy thereof purporting to be signed by an officer of the court by which it was granted.

Modifications etc. (not altering text)

- C240** S. 144 extended by [S.I. 1987/1521, reg. 3\(2\)\(a\)](#)
C241 Ss. 144-148, 150-155 applied (01.01.1992) by [S.I. 1991/2724, reg. 10\(2\)](#)
Ss. 144-148, 150-155 applied (01.01.1992) by [S.I. 1991/2725, reg. 6\(2\)](#)
C242 Ss. 144-148, 150-155 applied (01.01.1992) by [S.I. 1991/2727, reg. 7\(2\)](#)
C243 Ss. 144-148, 150-155 applied (23.6.1993) by [S.I. 1993/1353, reg. 4\(2\)](#).
S. 144 applied (1.7.1995) (with modifications) by [S.I. 1995/1447, reg. 4\(1\)\(a\)](#)
S. 144 applied (1.7.1999) (with modifications) by [S.I. 1999/1618, regs. 5\(1\)\(a\), 6](#)
S. 144 applied (1.7.1999) by [S.I. 1999/1618, reg. 6\(4\)](#)
C244 S. 144 applied (1.7.2004) by [The Goods Infringing Intellectual Property Rights \(Customs\) Regulations 2004 \(S.I. 2004/1473\), regs. 1, 7\(1\)\(a\)](#) (with reg. 2(3))

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- C245** S. 144 applied (1.7.2004) by [The Goods Infringing Intellectual Property Rights \(Customs\) Regulations 2004 \(S.I. 2004/1473\)](#), regs. 1, **8(5)(b)** (with reg. 2(3))
- C246** S. 144 applied (with modifications) by 1995 c. 32, s. 12B(4) (as inserted (with effect in accordance with s. 40(7) of the amending Act) by [London Olympic Games and Paralympic Games Act 2006 \(c. 12\)](#), s. 40(2), **Sch. 3 para. 14** (with s. 40(5)); S.I. 2007/1064, art. 2(c))

General provisions as to legal proceedings

145 Institution of proceedings. **U.K.**

- (1) Subject to the following provisions of this section, no proceedings for an offence under the customs and excise Acts or for condemnation under Schedule 3 to this Act shall be instituted ^{F490}except—
 - (a) by or with the consent of ^{F491}the Director of Public Prosecutions], or
 - (b) by order of, or with the consent of, the Commissioners for Her Majesty’s Revenue and Customs.]
- (2) Subject to the following provisions of this section, any proceedings under the customs and excise Acts instituted ^{F492}by order of the Commissioners] in a magistrates’ court, and any such proceedings instituted ^{F492}by order of the Commissioners] in a court of summary jurisdiction in Northern Ireland, shall be commenced in the name of an officer ^{F493}of Revenue and Customs] .
- (3) Subsections (1) and (2) above shall not apply to proceedings on indictment in Scotland.
- ^{F494}(4)
- (5) Nothing in the foregoing provisions of this section shall prevent the institution of proceedings for an offence under the customs and excise Acts by order and in the name of a law officer of the Crown in any case in which he thinks it proper that proceedings should be so instituted.
- (6) Notwithstanding anything in the foregoing provisions of this section, where any person has been detained for any offence for which he is liable to be detained under the customs and excise Acts, any court before which he is brought may proceed to deal with the case although the proceedings have not been instituted ^{F495}in accordance with this section.] .

- Textual Amendments**
- F490** Words in s. 145(1) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 23(a)**; S.I. 2005/1126, art. 2(2)(h)
 - F491** Words in s. 145(1)(a) substituted (27.3.2014) by [The Public Bodies \(Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions\) Order 2014 \(S.I. 2014/834\)](#), art. 1(1), **Sch. 2 para. 2(a)**
 - F492** Words in s. 145(2) inserted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 23(b)(i)**; S.I. 2005/1126, art. 2(2)(h)
 - F493** Words in s. 145(2) inserted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 23(b)(ii)**; S.I. 2005/1126, art. 2(2)(h)
 - F494** S. 145(4) repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 23(c)**, **Sch. 5**; S.I. 2005/1126, art. 2(2)(h)(i)
 - F495** Words in s. 145(6) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 23(d)**; S.I. 2005/1126, art. 2(2)(h)

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Modifications etc. (not altering text)

- C247** Ss. 145, 146 extended by Car Tax Act 1983 (c. 53, SIF 40:2), s. 1(4), Sch. 1 para. 8(8), Value Added Tax Act 1983 (c. 55, SIF 40:2), s. 39(9), S.I. 1987/1521, reg. 3(2)(b); 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C248** Ss. 145-148 applied (31.3.2002) by S.I. 2002/868, reg. 4(4)
- C249** S. 145(1)-(4) excluded (31.3.2002) by S.I. 2002/868, reg. 4(5)
- C250** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, reg. 10(2)
Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, reg. 6(2)
- C251** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, reg. 7(2)
- C252** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, ss. 71(7), 78(1).
- C253** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, reg. 4(2).
- C254** Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, Sch. 7 Pt. IV para. 11
Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, ss. 72(12), 101(1), Sch. 13 para. 13 (with Sch. 13 para. 9)
Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, Sch. 5 Pt. III para. 17
- C255** S. 145 excluded (1.9.1994) by 1994 c. 22, ss. 47(7)(a), 66(1) (with s. 57(4))
S. 145 applied (1.7.1995) (with modifications) by S.I. 1995/1447, reg. 4(1)(b)
- C256** Ss. 145-148 applied (1.3.1995) by S.I. 1995/271, reg. 12(2)(3)
Ss. 145-148 applied (15.11.1996) by S.I. 1996/2721, reg. 12(2)
Ss. 145-148 applied (with modifications) (15.7.1998) by S.I. 1998/1531, reg. 4(4)(5)
S. 145 applied (1.7.1999) by S.I. 1999/1618, regs. 5(1)(b), 6
Ss. 145-148 applied (1.5.1999) by S.I. 1999/1261, reg. 4(4)
Ss. 145-148 applied (14.10.1999) by S.I. 1999/2821, reg. 4(4)
Ss. 145-148 applied (14.10.1999) by S.I. 1999/2822, reg. 4(4)
Ss. 145-148 applied (25.5.2000) by S.I. 2000/1408, reg. 3(4)
Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), Sch. 6 Pt. VIII para. 96
Ss. 145-148 applied (28.9.2000) by S.I. 2000/2620, reg. 12(2)
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, Sch. 6 para. 5
- C257** Ss. 145-148 applied (6.2.2004) by The Democratic Republic of Congo (Financing and Financial Assistance and Technical Advice, Assistance and Training) (Penalties and Licences) Regulations 2004 (S.I. 2004/221), regs. 1(1), 4(4) (with reg. 4(5))
- C258** Ss. 145-148 applied (19.2.2004) by The Sudan (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/373), regs. 1(1), 4(4) (with reg. 4(5))
- C259** Ss. 145-148 applied (26.2.2004) by The Liberia (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/432), regs. 1(1), 4(4) (with reg. 4(5))
- C260** Ss. 145-148 applied (3.3.2004) by The Trade in Controlled Goods (Embargoed Destinations) Order 2004 (S.I. 2004/318), arts. 1, 11(2) (with art. 11(3))
- C261** Ss. 145-148 applied (1.5.2004) by Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) Order 2003 (S.I. 2003/2764), arts. 1, 21(4)
- C262** Ss. 145-148 applied (1.5.2004) by The Trade in Goods (Control) Order 2003 (S.I. 2003/2765), arts. 1(1), 12(2)
- C263** Ss. 145-148 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), 4(4)
- C264** S. 145 applied (1.7.2004) by The Goods Infringing Intellectual Property Rights (Customs) Regulations 2004 (S.I. 2004/1473), regs. 1, 7(1)(b) (with reg. 2(3))
- C265** Ss. 145-148 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), 5(4)
- C266** Ss. 145-148 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), 7(3)

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- C267** Ss. 145-148 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C268** Ss. 145-148 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C269** Ss. 145-148 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C270** Ss. 145-148 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C271** Ss. 145-148 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C272** S. 145 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C273** S. 145 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C274** S. 145 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C275** S. 145 applied (with modifications) (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)(5)**
- C276** Ss. 145-148 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C277** S. 145 applied by SI 2009/1749, art. 13(3)(4) (as substituted (11.12.2009) by The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), arts. 1(1), **11**)
- C278** S. 145 applied (20.2.2010) by The Export Control (Guinea) Order 2010 (S.I. 2010/364), arts. 1(1), **7(4)**
- C279** S. 145 applied by S.I. 2009/886, art. 11(3)(4) (as substituted (17.12.2010) by The Iran (United Nations Sanctions) (Amendment) Order 2010 (S.I. 2010/2978), arts. 1(1), **15**)
- C280** S. 145 applied (17.2.2011) by The Export Control (Somalia) Order 2011 (S.I. 2011/146), arts. 1(1), **5(4)**
- C281** S. 145 applied (17.2.2011) by The Export Control (Liberia) Order 2011 (S.I. 2011/145), arts. 1(1), **6(4)**
- C282** S. 145 applied (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **7(4)**
- C283** S. 145 applied (25.5.2011) by The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), arts. 1(1), **7(4)**
- C284** S. 145 applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C285** S. 145 applied (13.6.2011) by The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), arts. 1(1), **6(4)**
- C286** S. 145 applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **7(4)**
- C287** S. 145 applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), regs. 1(1), **8(3)**
- C288** S. 145 applied (30.12.2011) by The Export Control (Sudan and South Sudan Sanctions) and (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2925), regs. 1(1), **7(3)**
- C289** S. 145 applied (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **15(4)**
- C290** S. 145 applied (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **19(4)**
- C291** S. 145 applied (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **9(4)**
- C292** S. 145 applied (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **18(4)**
- C293** S. 145 applied (7.1.2014) by The Export Control (North Korea and Ivory Coast Sanctions and Syria Amendment) Order 2013 (S.I. 2013/3182), arts. 1(1), **13(4)**
- C294** S. 145 excluded (1.4.2014) by HGV Road User Levy Act 2013 (c. 7), s. 21(1), **Sch. 2 para. 1(7)**; S.I. 2014/797, art. 2

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- C295** S. 145 excluded (1.4.2014) by [HGV Road User Levy Act 2013 \(c. 7\), s. 21\(1\), Sch. 2 para. 2\(6\)](#); S.I. 2014/797, art. 2
- C296** S. 145 applied (26.9.2014) by [The Export Control \(Russia, Crimea and Sevastopol Sanctions\) Order 2014 \(S.I. 2014/2357\), arts. 1\(1\), 12\(4\)](#)
- C297** S. 145(1)-(4) excluded (1.3.1995) by S.I. 1995/271, [reg. 12\(3\)](#)
S. 145(1)-(4) excluded (15.11.1996) by S.I. 1996/2721, [reg. 12\(3\)](#)
S. 145(1)-(4) excluded (1.5.1999) by S.I. 1999/1261, [reg. 4\(5\)](#)
S. 145(1)-(4) excluded (14.10.1999) by S.I. 1999/2821, [reg. 4\(5\)](#)
S. 145(1)-(5) excluded (14.10.1999) by S.I. 1999/2822, [reg. 4\(5\)](#)
- C298** S. 145(1)-(4) restricted (17.5.2004) by [The Burma \(Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/1315\), regs. 1\(1\), 4\(5\)](#)

146 Service of process. **U.K.**

- (1) Any summons or other process issued anywhere in the United Kingdom for the purpose of any proceedings under the customs and excise Acts may be served on the person to whom it is addressed in any part of the United Kingdom without any further endorsement, and shall be deemed to have been duly served—
- if delivered to him personally; or
 - if left at his last known place of abode or business or, in the case of a body corporate, at their registered or principal office; or
 - if left on board any vessel or aircraft to which he may belong or have lately belonged.

- (2) Any summons, notice, order or other document issued for the purposes of any proceedings under the customs and excise Acts, or of any appeal from the decision of the court in any such proceedings, may be served by an officer.

In this subsection “appeal” includes an appeal by way of case stated.

- (3) This section shall not apply in relation to proceedings instituted in the High Court or Court of Session.

Modifications etc. (not altering text)

- C257** Ss. 145-148 applied (6.2.2004) by [The Democratic Republic of Congo \(Financing and Financial Assistance and Technical Advice, Assistance and Training\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/221\), regs. 1\(1\), 4\(4\)](#) (with reg. 4(5))
- C258** Ss. 145-148 applied (19.2.2004) by [The Sudan \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/373\), regs. 1\(1\), 4\(4\)](#) (with reg. 4(5))
- C259** Ss. 145-148 applied (26.2.2004) by [The Liberia \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/432\), regs. 1\(1\), 4\(4\)](#) (with reg. 4(5))
- C260** Ss. 145-148 applied (3.3.2004) by [The Trade in Controlled Goods \(Embargoed Destinations\) Order 2004 \(S.I. 2004/318\), arts. 1, 11\(2\)](#) (with art. 11(3))
- C261** Ss. 145-148 applied (1.5.2004) by [Export of Goods, Transfer of Technology and Provision of Technical Assistance \(Control\) Order 2003 \(S.I. 2003/2764\), arts. 1, 21\(4\)](#)
- C262** Ss. 145-148 applied (1.5.2004) by [The Trade in Goods \(Control\) Order 2003 \(S.I. 2003/2765\), arts. 1\(1\), 12\(2\)](#)
- C263** Ss. 145-148 applied (17.5.2004) by [The Burma \(Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/1315\), regs. 1\(1\), 4\(4\)](#)

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- C265** Ss. 145-148 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C266** Ss. 145-148 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C267** Ss. 145-148 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C268** Ss. 145-148 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C269** Ss. 145-148 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C270** Ss. 145-148 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C271** Ss. 145-148 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C276** Ss. 145-148 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C299** Ss. 145, 146 extended by Car Tax Act 1983 (c. 53, SIF 40:2), s. 1(4), **Sch. 1 para. 8(8)**, Value Added Tax Act 1983 (c. 55, SIF 40:2), **s. 39(9)**, S.I. 1987/1521, reg. 3(2)(b); 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C300** Ss. 145-148 applied (31.3.2002) by S.I. 2002/868, re. 4(4)
- C301** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, **reg. 10(2)**
 Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, **reg. 6(2)**
- C302** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C303** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78.
- C304** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
- C305** Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
 Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, ss. 72(12), 101(1), **Sch. 13 para. 13** (with **Sch. 13 para. 9**)
 Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
- C306** Ss. 145-148 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)(3)**
 Ss. 145-148 applied (15.11.1996) by S.I. 1996/2721, **reg. 12** (2)
 Ss. 145-148 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
 Ss. 145-148 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
 Ss. 145-148 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**
 Ss. 145-148 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
 S. 146 applied (1.7.1999) by S.I. 1999/1618, **regs. 5(1)(b)**, 6
 Ss. 145-148 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
 Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
 Ss. 145-148 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
 Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)
 Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
- C307** S. 146 applied (1.7.1995) (with modifications) by S.I. 1995/1447, **reg. 4(1)(b)**
- C308** S. 146 applied (1.7.2004) by The Goods Infringing Intellectual Property Rights (Customs) Regulations 2004 (S.I. 2004/1473), regs. 1, **7(1)(b)** (with reg. 2(3))
- C309** S. 146 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C310** S. 146 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C311** S. 146 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C312** Ss. 146-148 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)**
- C313** S. 146 applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), arts. 1(1), **11**)

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- C314** S. 146 applied (20.2.2010) by [The Export Control \(Guinea\) Order 2010 \(S.I. 2010/364\)](#), arts. 1(1), **7(4)**
- C315** Ss. 146, 146A applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by [The Iran \(United Nations Sanctions\) \(Amendment\) Order 2010 \(S.I. 2010/2978\)](#)), arts. 1(1), **15**)
- C316** S. 146 applied (17.2.2011) by [The Export Control \(Liberia\) Order 2011 \(S.I. 2011/145\)](#), arts. 1(1), **6(4)**
- C317** S. 146 applied (17.2.2011) by [The Export Control \(Somalia\) Order 2011 \(S.I. 2011/146\)](#), arts. 1(1), **5(4)**
- C318** S. 146 applied (18.3.2011) by [The Export Control \(Libya\) Order 2011 \(S.I. 2011/825\)](#), arts. 1(1), **7(4)**
- C319** S. 146 applied (25.5.2011) by [The Export Control \(Syria and Miscellaneous Amendments\) Order 2011 \(S.I. 2011/1304\)](#), arts. 1(1), **7(4)**
- C320** S. 146 applied (13.6.2011) by [The Export Control \(Iran\) Order 2011 \(S.I. 2011/1297\)](#), arts. 1, **14(4)** (with art. 4)
- C321** S. 146 applied (13.6.2011) by [The Export Control \(Eritrea and Miscellaneous Amendments\) Order 2011 \(S.I. 2011/1296\)](#), arts. 1(1), **6(4)**
- C322** S. 146 applied (5.9.2011) by [The Export Control \(Belarus\) and \(Syria Amendment\) Order 2011 \(S.I. 2011/2010\)](#), arts. 1(1), **7(4)**
- C323** S. 146 applied (30.11.2011) by [The Export Control \(Al-Qaida and Taliban Sanctions\) Regulations 2011 \(S.I. 2011/2649\)](#), regs. 1(1), **8(3)**
- C324** S. 146 applied (30.12.2011) by [The Export Control \(Sudan and South Sudan Sanctions\) and \(Miscellaneous Amendments\) Regulations 2011 \(S.I. 2011/2925\)](#), regs. 1(1), **7(3)**
- C325** S. 146 applied (5.4.2012) by [The Export Control \(Syria Sanctions\) and \(Miscellaneous Amendments\) Order 2012 \(S.I. 2012/810\)](#), arts. 1(1), **15(4)**
- C326** S. 146 applied (1.6.2012) by [The Export Control \(Iran Sanctions\) Order 2012 \(S.I. 2012/1243\)](#), arts. 1(1), **19(4)**
- C327** S. 146 applied (28.8.2013) by [The Export Control \(Burma Sanctions\) Order 2013 \(S.I. 2013/1964\)](#), arts. 1(1), **9(4)**
- C328** S. 146 applied (6.9.2013) by [The Export Control \(Syria Sanctions\) Order 2013 \(S.I. 2013/2012\)](#), arts. 1(1), **18(4)**
- C329** S. 146 applied (7.1.2014) by [The Export Control \(North Korea and Ivory Coast Sanctions and Syria Amendment\) Order 2013 \(S.I. 2013/3182\)](#), arts. 1(1), **13(4)**
- C330** S. 146 applied (26.9.2014) by [The Export Control \(Russia, Crimea and Sevastopol Sanctions\) Order 2014 \(S.I. 2014/2357\)](#), arts. 1(1), **12(4)**
- C331** S. 146(1)(c) amended by S.I. 1990/2167, art. 4, **Sch. para. 22**

[^{F496} **146A** Time limits for proceedings. **U.K.**

- (1) Except as otherwise provided in the customs and excise Acts, and notwithstanding anything in any other enactment, the following provisions shall apply in relation to proceedings for an offence under those Acts.
- (2) Proceedings for an indictable offence shall not be commenced after the end of the period of 20 years beginning with the day on which the offence was committed.
- (3) Proceedings for a summary offence shall not be commenced after the end of the period of 3 years beginning with that day but, subject to that, may be commenced at any time within 6 months from the date on which sufficient evidence to warrant the proceedings came to the knowledge of the prosecuting authority.
- (4) For the purposes of subsection (3) above, a certificate of the prosecuting authority as to the date on which such evidence as is there mentioned came to that authority's knowledge shall be conclusive evidence of that fact.
- (5) In the application of this section to Scotland—

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- (a) in subsection (2), “proceedings for an indictable offence” means proceedings on indictment;
 - (b) in subsection (3), “proceedings for a summary offence” means summary proceedings.
- (6) In the application of this section to Northern Ireland—
- (a) “indictable offence” means an offence which, if committed by an adult, is punishable on conviction on indictment (whether only on conviction on indictment, or either on conviction on indictment or on summary conviction);
 - (b) “summary offence” means an offence which, if committed by an adult, is punishable only on summary conviction.
- (7) In this section, “prosecution authority”
- [^{F497}(a) in England and Wales, means [^{F498}the Director of Public Prosecutions],
 - (b) in Scotland, means the Commissioners or the procurator fiscal, and
 - (c) in Northern Ireland, means the Commissioners.]]

Textual Amendments

F496 S. 146A inserted by [Finance Act 1989 \(c. 26, SIF 40:1\), s. 16\(1\)\(4\)](#)

F497 S. 146A(7)(a)(b)(c) substituted for words (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 24; S.I. 2005/1126, art. 2\(2\)\(h\)](#)

F498 Words in s. 146A(7)(a) substituted (27.3.2014) by [The Public Bodies \(Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions\) Order 2014 \(S.I. 2014/834\), art. 1\(1\), Sch. 2 para. 2\(b\)](#)

Modifications etc. (not altering text)

C257 Ss. 145-148 applied (6.2.2004) by [The Democratic Republic of Congo \(Financing and Financial Assistance and Technical Advice, Assistance and Training\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/221\), regs. 1\(1\), 4\(4\) \(with reg. 4\(5\)\)](#)

C258 Ss. 145-148 applied (19.2.2004) by [The Sudan \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/373\), regs. 1\(1\), 4\(4\) \(with reg. 4\(5\)\)](#)

C259 Ss. 145-148 applied (26.2.2004) by [The Liberia \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/432\), regs. 1\(1\), 4\(4\) \(with reg. 4\(5\)\)](#)

C260 Ss. 145-148 applied (3.3.2004) by [The Trade in Controlled Goods \(Embargoed Destinations\) Order 2004 \(S.I. 2004/318\), arts. 1, 11\(2\) \(with art. 11\(3\)\)](#)

C261 Ss. 145-148 applied (1.5.2004) by [Export of Goods, Transfer of Technology and Provision of Technical Assistance \(Control\) Order 2003 \(S.I. 2003/2764\), arts. 1, 21\(4\)](#)

C262 Ss. 145-148 applied (1.5.2004) by [The Trade in Goods \(Control\) Order 2003 \(S.I. 2003/2765\), arts. 1\(1\), 12\(2\)](#)

C263 Ss. 145-148 applied (17.5.2004) by [The Burma \(Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/1315\), regs. 1\(1\), 4\(4\)](#)

C265 Ss. 145-148 applied (9.2.2005) by [The Export Control \(Iraq and Ivory Coast\) Order 2005 \(S.I. 2005/232\), arts. 1\(1\), 5\(4\)](#)

C266 Ss. 145-148 applied (27.6.2005) by [The Export Control \(Democratic Republic of Congo\) Order 2005 \(S.I. 2005/1677\), arts. 1\(1\), 7\(3\)](#)

C267 Ss. 145-148 applied (26.11.2005) by [The Export Control \(Uzbekistan\) Order 2005 \(S.I. 2005/3257\), arts. 1\(1\), 6\(3\)](#)

C268 Ss. 145-148 applied (27.7.2006) by [The Export Control \(Liberia\) Order 2006 \(S.I. 2006/2065\), arts. 1\(1\), 7\(3\)](#)

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- C269** Ss. 145-148 applied (30.7.2006) by **The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), 6(3)**
- C270** Ss. 145-148 applied (11.10.2006) by **The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), reg. 6(3)**
- C271** Ss. 145-148 applied (11.10.2006) by **The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), 5(3)**
- C276** Ss. 145-148 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by **Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), Sch. 17 para. 3; S.I. 2009/3074, art. 2(q)**)
- C312** Ss. 146-148 applied (6.4.2009) by **The Export Control Order 2008 (S.I. 2008/3231), arts. 1, 41(4)**
- C315** Ss. 146, 146A applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by **The Iran (United Nations Sanctions) (Amendment) Order 2010 (S.I. 2010/2978), arts. 1(1), 15)**
- C332** Ss. 145-148 applied (31.3.2002) by **S.I. 2002/868, reg. 4(4)**
- C333** Ss. 144-148, 150-155 applied (01.01.1992) by **S.I. 1991/2724, reg. 10(2)**
Ss. 144-148, 150-155 applied (01.01.1992) by **S.I. 1991/2725, reg. 6(2)**
- C334** Ss. 144-148, 150-155 applied (01.01.1992) by **S.I. 1991/2727, reg. 7(2)**
- C335** Ss. 145-152 extended (27.9.1993) by **1993 c. 36, ss. 71(7), 78.**
- C336** Ss. 144-148, 150-155 applied (23.6.1993) by **S.I. 1993/1353, reg. 4(2)**
- C337** Ss. 145-155 applied (3.5.1994) by **1994 c. 9, s. 64, Sch. 7 Pt. IV para. 11**
Ss. 145-155 applied (with modifications) (1.9.1994) by **1994 c. 23, ss. 72(12), 101(1), Sch. 13 para. 13**
Ss. 145-155 applied (29.4.1996) by **1996 c. 8, s. 60, Sch. 5 Pt. III para. 17**
- C338** S. 146A excluded (1.9.1994) by **1994 c. 22, ss. 47(7), 66(1) (with s. 57(4))**
- C339** Ss. 145-148 applied (1.3.1995) by **S.I. 1995/271, reg. 12(2)(3)**
Ss. 145-148 applied (15.11.1996) by **S.I. 1996/2721, reg. 12(2)**
Ss. 145-148 applied (with modifications) (15.7.1998) by **S.I. 1998/1531, reg. 4(4)**
Ss. 145-148 applied (1.5.1999) by **S.I. 1999/1261, reg. 4(4)**
Ss. 145-148 applied (14.10.1999) by **S.I. 1999/2821, reg. 4(4)**
Ss. 145-148 applied (25.5.2000) by **S.I. 2000/1408, reg. 3(4)**
Ss. 145-155 applied (28.7.2000) by **2000 c. 17, s. 30(1), Sch. 6 Pt. VIII para. 96**
Ss. 145-148 applied (28.9.2000) by **S.I. 2000/2620, reg. 12(2)**
Ss. 145-148 applied (14.10.1999) by **S.I. 1999/2822, reg. 4(4)**
Ss. 145-155 applied (11.5.2001) by **2001 c. 9, s. 26(5)**
Ss. 145-155 applied (11.5.2001) by **2001 c. 9, s. 28, Sch. 6 para. 5**
- C340** S. 146A applied (27.4.2007) by **The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), 7(4)**
- C341** S. 146A applied (26.5.2007) by **The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), 6(4)**
- C342** S. 146A applied (23.4.2008) by **The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), 11(4)**
- C343** S. 146A applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by **The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), arts. 1(1), 11)**
- C344** S. 146A applied (20.2.2010) by **The Export Control (Guinea) Order 2010 (S.I. 2010/364), arts. 1(1), 7(4)**
- C345** S. 146A applied (17.2.2011) by **The Export Control (Somalia) Order 2011 (S.I. 2011/146), arts. 1(1), 5(4)**
- C346** S. 146A applied (17.2.2011) by **The Export Control (Liberia) Order 2011 (S.I. 2011/145), arts. 1(1), 6(4)**
- C347** S. 146A applied (18.3.2011) by **The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), 7(4)**
- C348** S. 146A applied (25.5.2011) by **The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), arts. 1(1), 7(4)**
- C349** S. 146A applied (13.6.2011) by **The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), arts. 1(1), 6(4)**

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- C350** S. 146A applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C351** S. 146A applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **7(4)**
- C352** S. 146A applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), regs. 1(1), **8(3)**
- C353** S. 146A applied (30.12.2011) by The Export Control (Sudan and South Sudan Sanctions) and (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2925), regs. 1(1), **7(3)**
- C354** S. 146A applied (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **15(4)**
- C355** S. 146A applied (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **19(4)**
- C356** S. 146A applied (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **9(4)**
- C357** S. 146A applied (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **18(4)**
- C358** S. 146A applied (7.1.2014) by The Export Control (North Korea and Ivory Coast Sanctions and Syria Amendment) Order 2013 (S.I. 2013/3182), arts. 1(1), **13(4)**
- C359** S. 146A excluded (1.4.2014) by HGV Road User Levy Act 2013 (c. 7), s. 21(1), **Sch. 2 para. 2(6)**; S.I. 2014/797, art. 2
- C360** S. 146A excluded (1.4.2014) by HGV Road User Levy Act 2013 (c. 7), s. 21(1), **Sch. 2 para. 1(7)**; S.I. 2014/797, art. 2
- C361** S. 146A applied (26.9.2014) by The Export Control (Russia, Crimea and Sevastopol Sanctions) Order 2014 (S.I. 2014/2357), arts. 1(1), **12(4)**

147 Proceedings for offences. **U.K.**

^{F499}(1)

- (2) [^{F500}Where, in England or Wales, a magistrates' court has begun to inquire into an information charging a person with an offence under the customs and excise Acts as examining justices the court shall not proceed under [^{F501}section 25(3) of the Magistrates' Courts Act 1980] to try the information summarily without the consent of—
- (a) the Attorney General, in a case where the proceedings were instituted by his order and in his name; or
 - (b) the Commissioners, in any other case.]
- (3) In the case of proceedings in England or Wales, without prejudice to any right to require the statement of a case for the opinion of the High Court, the prosecutor may appeal to the Crown Court against any decision of a magistrates' court in proceedings for an offence under the customs and excise Acts.
- (4) In the case of proceedings in Northern Ireland, without prejudice to any right to require the statement of a case for the opinion of the High Court, the prosecutor may appeal to the county court against any decision of a court of summary jurisdiction in proceedings for an offence under the customs and excise Acts.

(5)^{F502}

Textual Amendments

F499 S. 147(1) repealed by Finance Act 1989 (c. 26, SIF 40:1), ss. 16(2)(4), 187(1), **Sch. 17 Pt. I**

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- F500** S. 147(2) repealed (18.6.2012 for specified purposes, 5.11.2012 for specified purposes, 28.5.2013 for specified purposes) by Criminal Justice Act 2003 (c. 44), s. 336(3)(4), Sch. 3 para. 50, **Sch. 37 Pt. 4**; S.I. 2012/1320, art. 4(1)(c)(d)(2)(3) (with art. 5) (see S.I. 2012/2574, art. 4(2) and S.I. 2013/1103, art. 4); S.I. 2012/2574, art. 2(2)(3)(c)(d), Sch. (with arts. 3, 4) (as amended (4.11.2012) by S.I. 2012/2761, art. 2) (with S.I. 2013/1103, art. 4); S.I. 2013/1103, art. 2(1)(c)(d)(2)(3) (with arts. 3, 4)
- F501** Words substituted by Magistrates' Courts Act 1980 (c. 43, SIF 82), s. 154, **Sch. 7 para. 176**
- F502** S. 147(5) repealed by Criminal Justice Act 1982 (c. 48, SIF 39:1), s. 77, **Sch. 14 para. 42**

Modifications etc. (not altering text)

- C257** Ss. 145-148 applied (6.2.2004) by The Democratic Republic of Congo (Financing and Financial Assistance and Technical Advice, Assistance and Training) (Penalties and Licences) Regulations 2004 (S.I. 2004/221), regs. 1(1), **4(4)** (with reg. 4(5))
- C258** Ss. 145-148 applied (19.2.2004) by The Sudan (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/373), regs. 1(1), **4(4)** (with reg. 4(5))
- C259** Ss. 145-148 applied (26.2.2004) by The Liberia (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/432), regs. 1(1), **4(4)** (with reg. 4(5))
- C260** Ss. 145-148 applied (3.3.2004) by The Trade in Controlled Goods (Embargoed Destinations) Order 2004 (S.I. 2004/318), arts. 1, **11(2)** (with art. 11(3))
- C261** Ss. 145-148 applied (1.5.2004) by Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) Order 2003 (S.I. 2003/2764), arts. 1, **21(4)**
- C262** Ss. 145-148 applied (1.5.2004) by The Trade in Goods (Control) Order 2003 (S.I. 2003/2765), arts. 1(1), **12(2)**
- C263** Ss. 145-148 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **4(4)**
- C265** Ss. 145-148 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C266** Ss. 145-148 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C267** Ss. 145-148 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C268** Ss. 145-148 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C269** Ss. 145-148 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C270** Ss. 145-148 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C271** Ss. 145-148 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C276** Ss. 145-148 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C312** Ss. 146-148 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)**
- C362** Ss. 147, 148 extended by Car Tax Act 1983 (c. 53, SIF 40:2), s. 1(4), Sch. 1 para. 8(8), Value Added Tax Act 1983 (c. 55, SIF 40:2), s. 39(9), S.I. 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C363** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, **reg. 10(2)**
Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, **reg. 6(2)**
- C364** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C365** Ss. 145-152, extended (27.9.1993) by 1993 c. 36, ss. 71(7), 78.
- C366** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
- C367** Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, ss. 72(12), 101(1), **Sch. 13 para. 13** (with s. 57(4))

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- Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
- C368** Ss. 145-148 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)(3)**
- Ss. 145-148 applied (15.11.1996) by S.I. 1996/2721, **reg. 12(2)**
- Ss. 145-148 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
- Ss. 145-148 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**
- Ss. 145-148 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
- Ss. 145-148 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)(5)**
- Ss. 145-148 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
- Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
- Ss. 145-148 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
- Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)
- Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
- Ss. 145-148 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**
- C369** S. 147 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C370** S. 147 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C371** S. 147 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C372** S. 147 applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), arts. 1(1), **11**)
- C373** S. 147 applied (20.2.2010) by The Export Control (Guinea) Order 2010 (S.I. 2010/364), arts. 1(1), **7(4)**
- C374** Ss. 147, 148 applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by The Iran (United Nations Sanctions) (Amendment) Order 2010 (S.I. 2010/2978), arts. 1(1), **15**)
- C375** S. 147 applied (17.2.2011) by The Export Control (Somalia) Order 2011 (S.I. 2011/146), arts. 1(1), **5(4)**
- C376** S. 147 applied (17.2.2011) by The Export Control (Liberia) Order 2011 (S.I. 2011/145), arts. 1(1), **6(4)**
- C377** S. 147 applied (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **7(4)**
- C378** S. 147 applied (25.5.2011) by The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), arts. 1(1), **7(4)**
- C379** S. 147 applied (13.6.2011) by The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), arts. 1(1), **6(4)**
- C380** S. 147 applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C381** S. 147 applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **7(4)**
- C382** S. 147 applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), regs. 1(1), **8(3)**
- C383** S. 147 applied (30.12.2011) by The Export Control (Sudan and South Sudan Sanctions) and (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2925), regs. 1(1), **7(3)**
- C384** S. 147 applied (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **15(4)**
- C385** S. 147 applied (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **19(4)**
- C386** S. 147 applied (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **9(4)**
- C387** S. 147 applied (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **18(4)**
- C388** S. 147 applied (7.1.2014) by The Export Control (North Korea and Ivory Coast Sanctions and Syria Amendment) Order 2013 (S.I. 2013/3182), arts. 1(1), **13(4)**
- C389** S. 147 applied (26.9.2014) by The Export Control (Russia, Crimea and Sevastopol Sanctions) Order 2014 (S.I. 2014/2357), arts. 1(1), **12(4)**

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148 Place of trial for offences. **U.K.**

- (1) Proceedings for an offence under the customs and excise Acts may be commenced—
- (a) in any court having jurisdiction in the place where the person charged with the offence resides or is found; or
 - (b) if any thing was detained or seized in connection with the offence, in any court having jurisdiction in the place where that thing was so detained or seized or was found or condemned as forfeited; or
 - (c) in any court having jurisdiction anywhere in that part of the United Kingdom, namely—
 - (i) England and Wales,
 - (ii) Scotland, or
 - (iii) Northern Ireland,in which the place where the offence was committed is situated.
- (2) Where any such offence was committed at some place outside the area of any commission of the peace, the place of the commission of the offence shall, for the purpose of the jurisdiction of any court, be deemed to be any place in the United Kingdom where the offender is found or to which he is first brought after the commission of the offence.
- (3) The jurisdiction under subsection (2) above shall be in addition to and not in derogation of any jurisdiction or power of any court under any other enactment.

Modifications etc. (not altering text)

- C257** Ss. 145-148 applied (6.2.2004) by [The Democratic Republic of Congo \(Financing and Financial Assistance and Technical Advice, Assistance and Training\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/221\)](#), regs. 1(1), **4(4)** (with reg. 4(5))
- C258** Ss. 145-148 applied (19.2.2004) by [The Sudan \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/373\)](#), regs. 1(1), **4(4)** (with reg. 4(5))
- C259** Ss. 145-148 applied (26.2.2004) by [The Liberia \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/432\)](#), regs. 1(1), **4(4)** (with reg. 4(5))
- C260** Ss. 145-148 applied (3.3.2004) by [The Trade in Controlled Goods \(Embargoed Destinations\) Order 2004 \(S.I. 2004/318\)](#), arts. 1, **11(2)** (with art. 11(3))
- C261** Ss. 145-148 applied (1.5.2004) by [Export of Goods, Transfer of Technology and Provision of Technical Assistance \(Control\) Order 2003 \(S.I. 2003/2764\)](#), arts. 1, **21(4)**
- C262** Ss. 145-148 applied (1.5.2004) by [The Trade in Goods \(Control\) Order 2003 \(S.I. 2003/2765\)](#), arts. 1(1), **12(2)**
- C263** Ss. 145-148 applied (17.5.2004) by [The Burma \(Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/1315\)](#), regs. 1(1), **4(4)**
- C265** Ss. 145-148 applied (9.2.2005) by [The Export Control \(Iraq and Ivory Coast\) Order 2005 \(S.I. 2005/232\)](#), arts. 1(1), **5(4)**
- C266** Ss. 145-148 applied (27.6.2005) by [The Export Control \(Democratic Republic of Congo\) Order 2005 \(S.I. 2005/1677\)](#), arts. 1(1), **7(3)**
- C267** Ss. 145-148 applied (26.11.2005) by [The Export Control \(Uzbekistan\) Order 2005 \(S.I. 2005/3257\)](#), arts. 1(1), **6(3)**
- C268** Ss. 145-148 applied (27.7.2006) by [The Export Control \(Liberia\) Order 2006 \(S.I. 2006/2065\)](#), arts. 1(1), **7(3)**
- C269** Ss. 145-148 applied (30.7.2006) by [The Technical Assistance Control Regulations 2006 \(S.I. 2006/1719\)](#), regs. 1(1), **6(3)**

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- C270** Ss. 145-148 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C271** Ss. 145-148 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C276** Ss. 145-148 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C312** Ss. 146-148 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)**
- C374** Ss. 147, 148 applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by The Iran (United Nations Sanctions) (Amendment) Order 2010 (S.I. 2010/2978), arts. 1(1), **15**)
- C390** Ss. 147, 148 extended by Car Tax Act 1983 (c. 53, SIF 40:2), s. 1(4), **Sch. 1 para. 8(8)**, Value Added Tax Act 1983 (c. 55, SIF 40:2), s. **39(9)**, S.I. 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C391** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, **reg. 10(2)**
Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, **reg. 6(2)**
- C392** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C393** Ss. 145-52 extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78.
- C394** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
- C395** Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, **ss. 72(12)**, 101(1), **Sch. 13 para. 13**
Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
- C396** Ss. 145-148 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)(3)**
Ss 145-148 applied (15.11.1996) by S.I. 1996/2721, **reg. 12(2)**
Ss. 145-148 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
Ss. 145-148 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
Ss. 145-148 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**
Ss. 145-148 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
Ss. 145-148 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
Ss. 145-148 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. **26(5)**
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
Ss. 145-148 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**
- C397** S. 148 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C398** S. 148 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C399** S. 148 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C400** S. 148 applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), arts. 1(1), **11**)
- C401** S. 148 applied (20.2.2010) by The Export Control (Guinea) Order 2010 (S.I. 2010/364), arts. 1(1), **7(4)**
- C402** S. 148 applied (17.2.2011) by The Export Control (Somalia) Order 2011 (S.I. 2011/146), arts. 1(1), **5(4)**
- C403** S. 148 applied (17.2.2011) by The Export Control (Liberia) Order 2011 (S.I. 2011/145), arts. 1(1), **6(4)**
- C404** S. 148 applied (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **7(4)**
- C405** S. 148 applied (25.5.2011) by The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), arts. 1(1), **7(4)**
- C406** S. 148 applied (13.6.2011) by The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), arts. 1(1), **6(4)**
- C407** S. 148 applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C408** S. 148 applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **7(4)**

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- C409 S. 148 applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), regs. 1(1), **8(3)**
- C410 S. 148 applied (30.12.2011) by The Export Control (Sudan and South Sudan Sanctions) and (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2925), regs. 1(1), **7(3)**
- C411 S. 148 applied (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **15(4)**
- C412 S. 148 applied (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **19(4)**
- C413 S. 148 applied (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **9(4)**
- C414 S. 148 applied (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **18(4)**
- C415 S. 148 applied (7.1.2014) by The Export Control (North Korea and Ivory Coast Sanctions and Syria Amendment) Order 2013 (S.I. 2013/3182), arts. 1(1), **13(4)**
- C416 S. 148 applied (26.9.2014) by The Export Control (Russia, Crimea and Sevastopol Sanctions) Order 2014 (S.I. 2014/2357), arts. 1(1), **12(4)**

149 Non-payment of penalties, etc.: maximum terms of imprisonment. U.K.

- (1) Where, in any proceedings for an offence under the customs and excise Acts, a magistrates' court in England or Wales or a court of summary jurisdiction in Scotland, in addition to ordering the person convicted to pay a penalty for the offence—
- (a) orders him to be imprisoned for a term in respect of the same offence; and
 - (b) further (whether at the same time or subsequently) orders him to be imprisoned for a term in respect of non-payment of that penalty or default of a sufficient distress to satisfy the amount of that penalty.

the aggregate of the terms for which he is so ordered to be imprisoned shall not exceed 15 months.

[^{F503}(1A) In subsection (1)(b) as it applies to a magistrates' court in England or Wales the reference to default of sufficient distress to satisfy the amount of the penalty is a reference to want of sufficient goods to satisfy the amount, within the meaning given by section 79(4) of the Magistrates' Courts Act 1980.]

^{F504}(2)

- (3) Where, under any enactment for the time being in force in Northern Ireland, a court of summary jurisdiction has power to order a person to be imprisoned in respect of the non-payment of a penalty, or of the default of a sufficient distress to satisfy the amount of that penalty, for a term in addition and succession to a term of imprisonment imposed for the same offence as the penalty, then in relation to a sentence for an offence under the customs and excise Acts the aggregate of those terms of imprisonment may, notwithstanding anything in any such enactment, be any period not exceeding 15 months.

Textual Amendments

- F503** S. 149(1A) inserted (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, **Sch. 13 para. 44** (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F504** S. 149(2) repealed by Criminal Justice (Scotland) Act 1980 (c. 62, SIF 39:1), s. 83(3), **Sch. 8**

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Modifications etc. (not altering text)

- C417** S. 149 extended by [Car Tax Act 1983 \(c. 53, SIF 40:2\), s. 1\(4\), Sch. 1 para. 8\(8\)](#) and [Value Added Tax Act 1983 \(c. 55, SIF 40:2\), s. 39\(9\)](#)
- C418** S. 145-152 extended (27.9.1993) by 1993 c. 36, [ss. 71\(7\), 78](#)
- C419** Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, [Sch. 7 Pt. IV para. 11](#)
Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, ss. 72(12), 101(1), [Sch. 13 para. 13](#) (with [Sch. 13 para. 9](#))
Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, [Sch. 5 Pt. III para. 17](#)
Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), [Sch. 6 Pt. VIII para. 96](#)
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, [s. 26\(5\)](#)
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, [Sch. 6 para. 5](#)
- C420** S. 149(1) excluded (25.8.2000) by 2000 c. 6, [ss. 140\(3\), 168\(1\)](#)

150 Incidental provisions as to legal proceedings. **U.K.**

- (1) Where liability for any offence under the customs and excise Acts is incurred by two or more persons jointly, those persons shall each be liable for the full amount of any pecuniary penalty and may be proceeded against jointly or severally as [^{F505}^{F506}the Director of Public Prosecutions] (in relation to proceedings instituted in England and Wales) or the Commissioners (in relation to proceedings instituted in Scotland or Northern Ireland)] may see fit.
- (2) In any proceedings for an offence under the customs and excise Acts instituted in England, Wales or Northern Ireland, any court by whom the matter is considered may mitigate any pecuniary penalty as they see fit.
- (3) In any proceedings for an offence or for the condemnation of any thing as being forfeited under the customs and excise Acts, the fact that security has been given by bond or otherwise for the payment of any duty or for compliance with any condition in respect of the non-payment of which or non-compliance with which the proceedings are instituted shall not be a defence.

Textual Amendments

- F505** Words in s. 150(1) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 25](#); S.I. 2005/1126, art. 2(2)(h)
- F506** Words in s. 150(1) substituted (27.3.2014) by [The Public Bodies \(Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions\) Order 2014 \(S.I. 2014/834\), art. 1\(1\), Sch. 2 para. 2\(e\)](#)

Modifications etc. (not altering text)

- C421** Ss. 150, 151 extended by [Car Tax Act 1983 \(c. 53, SIF 40:2\), s. 1\(4\), Sch. 1 para. 8\(8\)](#), [Value Added Tax Act 1983 \(c. 55, SIF 40:2\), s. 39\(9\)](#), S.I. 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C422** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, [reg. 10\(2\)](#)
Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, [reg. 6\(2\)](#)
- C423** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, [reg. 7\(2\)](#)
- C424** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, [ss. 71\(7\), 78](#).
- C425** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, [reg. 4\(2\)](#).
- C426** Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, [Sch. 7 Pt. IV para. 11](#)
Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, ss. 72(12), 101(1), [Sch. 13 para. 13](#) (with [Sch. 13 para. 9](#))
Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, [Sch. 5 Pt. III para. 17](#)

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- Ss. 150-155 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)**
- Ss. 150-155 applied (15.11.1996) by S.I. 1996/2721, **reg. 12(2)**
- Ss. 150-155 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
- Ss. 150-155 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**
- Ss. 150-155 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
- Ss. 150-155 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
- Ss. 150-155 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
- Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
- Ss. 150-155 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
- Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)
- Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
- ss. 150-155 applied (31.3.2003) by S.I. 2002/868, **reg. 4(4)**
- C427** Ss. 150-155 applied (6.2.2004) by The Democratic Republic of Congo (Financing and Financial Assistance and Technical Advice, Assistance and Training) (Penalties and Licences) Regulations 2004 (S.I. 2004/221), regs. 1(1), **4(4)**
- C428** Ss. 150-155 applied (19.2.2004) by The Sudan (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/373), regs. 1(1), **4(4)**
- C429** Ss. 150-155 applied (26.2.2004) by The Liberia (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/432), regs. 1(1), **4(4)** (with reg. 4(5))
- C430** Ss. 150-152(b) applied (3.3.2004) by The Trade in Controlled Goods (Embargoed Destinations) Order 2004 (S.I. 2004/318), arts. 1, **11(2)**
- C431** Ss. 150-152(b) applied (1.5.2004) by The Trade in Goods (Control) Order 2003 (S.I. 2003/2765), arts. 1(1), **12(2)**
- C432** Ss. 150-152(b) applied (1.5.2004) by Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) Order 2003 (S.I. 2003/2764), arts. 1, **21(4)**
- C433** Ss. 150-155 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **4(4)**
- C434** Ss. 150-155 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C435** Ss. 150-155 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C436** Ss. 150-155 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C437** Ss. 150-155 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C438** Ss. 150-155 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C439** Ss. 150-155 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C440** Ss. 150-155 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C441** S. 150 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C442** S. 150 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C443** S. 150 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C444** Ss. 150-152 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)**
- C445** Ss. 150-155 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C446** S. 150 applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), arts. 1(1), **11**)

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- C447** S. 150 applied (20.2.2010) by [The Export Control \(Guinea\) Order 2010 \(S.I. 2010/364\)](#), arts. 1(1), **7(4)**
- C448** Ss. 150, 151 applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by [The Iran \(United Nations Sanctions\) \(Amendment\) Order 2010 \(S.I. 2010/2978\)](#)), arts. 1(1), **15**
- C449** S. 150 applied (17.2.2011) by [The Export Control \(Liberia\) Order 2011 \(S.I. 2011/145\)](#), arts. 1(1), **6(4)**
- C450** S. 150 applied (17.2.2011) by [The Export Control \(Somalia\) Order 2011 \(S.I. 2011/146\)](#), arts. 1(1), **5(4)**
- C451** S. 150 applied (18.3.2011) by [The Export Control \(Libya\) Order 2011 \(S.I. 2011/825\)](#), arts. 1(1), **7(4)**
- C452** S. 150 applied (25.5.2011) by [The Export Control \(Syria and Miscellaneous Amendments\) Order 2011 \(S.I. 2011/1304\)](#), arts. 1(1), **7(4)**
- C453** S. 150 applied (13.6.2011) by [The Export Control \(Eritrea and Miscellaneous Amendments\) Order 2011 \(S.I. 2011/1296\)](#), arts. 1(1), **6(4)**
- C454** S. 150 applied (13.6.2011) by [The Export Control \(Iran\) Order 2011 \(S.I. 2011/1297\)](#), arts. 1, **14(4)** (with art. 4)
- C455** S. 150 applied (5.9.2011) by [The Export Control \(Belarus\) and \(Syria Amendment\) Order 2011 \(S.I. 2011/2010\)](#), arts. 1(1), **7(4)**
- C456** S. 150 applied (30.11.2011) by [The Export Control \(Al-Qaida and Taliban Sanctions\) Regulations 2011 \(S.I. 2011/2649\)](#), regs. 1(1), **8(3)**
- C457** S. 150 applied (30.12.2011) by [The Export Control \(Sudan and South Sudan Sanctions\) and \(Miscellaneous Amendments\) Regulations 2011 \(S.I. 2011/2925\)](#), regs. 1(1), **7(3)**
- C458** S. 150 applied (5.4.2012) by [The Export Control \(Syria Sanctions\) and \(Miscellaneous Amendments\) Order 2012 \(S.I. 2012/810\)](#), arts. 1(1), **15(4)**
- C459** S. 150 applied (1.6.2012) by [The Export Control \(Iran Sanctions\) Order 2012 \(S.I. 2012/1243\)](#), arts. 1(1), **19(4)**
- C460** S. 150 applied (28.8.2013) by [The Export Control \(Burma Sanctions\) Order 2013 \(S.I. 2013/1964\)](#), arts. 1(1), **9(4)**
- C461** S. 150 applied (6.9.2013) by [The Export Control \(Syria Sanctions\) Order 2013 \(S.I. 2013/2012\)](#), arts. 1(1), **18(4)**
- C462** S. 150 applied (7.1.2014) by [The Export Control \(North Korea and Ivory Coast Sanctions and Syria Amendment\) Order 2013 \(S.I. 2013/3182\)](#), arts. 1(1), **13(4)**
- C463** S. 150 applied (26.9.2014) by [The Export Control \(Russia, Crimea and Sevastopol Sanctions\) Order 2014 \(S.I. 2014/2357\)](#), arts. 1(1), **12(4)**

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The balance of any sum paid or recovered on account of any penalty imposed under the customs and excise Acts, after paying any such compensation or costs as are mentioned in ^{F507}section 139 of the ^{M21}Magistrates' Courts Act 1980] to persons other than the Commissioners shall, notwithstanding any local or other special right or privilege of whatever origin, be accounted for and paid to the Commissioners or as they direct.

Textual Amendments

F507 Words substituted by [Magistrates' Courts Act 1980 \(c. 43, SIF 82\)](#), s. 154, **Sch. 7 para. 177**

Modifications etc. (not altering text)

- C427** Ss. 150-155 applied (6.2.2004) by [The Democratic Republic of Congo \(Financing and Financial Assistance and Technical Advice, Assistance and Training\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/221\)](#), regs. 1(1), **4(4)**
- C428** Ss. 150-155 applied (19.2.2004) by [The Sudan \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/373\)](#), regs. 1(1), **4(4)**
- C429** Ss. 150-155 applied (26.2.2004) by [The Liberia \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/432\)](#), regs. 1(1), **4(4)** (with reg. 4(5))

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- C430** Ss. 150-152(b) applied (3.3.2004) by The Trade in Controlled Goods (Embargoed Destinations) Order 2004 (S.I. 2004/318), arts. 1, **11(2)**
- C431** Ss. 150-152(b) applied (1.5.2004) by The Trade in Goods (Control) Order 2003 (S.I. 2003/2765), arts. 1(1), **12(2)**
- C432** Ss. 150-152(b) applied (1.5.2004) by Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) Order 2003 (S.I. 2003/2764), arts. 1, **21(4)**
- C433** Ss. 150-155 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **4(4)**
- C434** Ss. 150-155 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C435** Ss. 150-155 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C436** Ss. 150-155 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C437** Ss. 150-155 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C438** Ss. 150-155 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C439** Ss. 150-155 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C440** Ss. 150-155 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C444** Ss. 150-152 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)**
- C445** Ss. 150-155 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C448** Ss. 150, 151 applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by The Iran (United Nations Sanctions) (Amendment) Order 2010 (S.I. 2010/2978), arts. 1(1), **15**)
- C464** Ss. 150, 151 extended by Car Tax Act 1983 (c. 53, SIF 40:2), s. 1(4), **Sch. 1 para. 8(8)**, Value Added Tax Act 1983 (c. 55, SIF 40:2), **s. 39(9)**, S.I. 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C465** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, **reg. 10(2)**
Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, **reg. 6(2)**
- C466** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C467** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78.
- C468** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
S. 151 excluded (1.9.1994) by 1994 c. 22, **ss. 56(2)**, 66(1) (with s. 57(4))
Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, **ss. 72(12)**, 101(1), **Sch. 13 para. 13** (with **Sch. 13 para. 9**)
Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
Ss. 150-155 applied (1.3.1995) by S.I. 1995/271, reg. 12(2)
Ss. 150-155 applied (15.11.1996) by S.I. 1996/2721, reg. 12(2)
Ss. 150-155 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
Ss. 150-155 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**
Ss. 150-155 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
Ss. 150-155 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
Ss. 150-155 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
Ss. 150-155 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, **s. 26(5)**
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
Ss. 150-155 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**

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- C469** S. 151 applied (27.4.2007) by [The Export Control \(North Korea\) Order 2007 \(S.I. 2007/1334\)](#), arts. 1(1), **7(4)**
- C470** S. 151 applied (26.5.2007) by [The Export Control \(Iran\) Order 2007 \(S.I. 2007/1526\)](#), arts. 1(1), **6(4)**
- C471** S. 151 applied (23.4.2008) by [The Export Control \(Burma\) Order 2008 \(S.I. 2008/1098\)](#), arts. 1(1), **11(4)**
- C472** S. 151 applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by [The North Korea \(United Nations Sanctions\) \(Amendment\) Order 2009 \(S.I. 2009/3213\)](#)), arts. 1(1), **11**)
- C473** S. 151 applied (20.2.2010) by [The Export Control \(Guinea\) Order 2010 \(S.I. 2010/364\)](#), arts. 1(1), **7(4)**
- C474** S. 151 applied (17.2.2011) by [The Export Control \(Somalia\) Order 2011 \(S.I. 2011/146\)](#), arts. 1(1), **5(4)**
- C475** S. 151 applied (17.2.2011) by [The Export Control \(Liberia\) Order 2011 \(S.I. 2011/145\)](#), arts. 1(1), **6(4)**
- C476** S. 151 applied (18.3.2011) by [The Export Control \(Libya\) Order 2011 \(S.I. 2011/825\)](#), arts. 1(1), **7(4)**
- C477** S. 151 applied (25.5.2011) by [The Export Control \(Syria and Miscellaneous Amendments\) Order 2011 \(S.I. 2011/1304\)](#), arts. 1(1), **7(4)**
- C478** S. 151 applied (13.6.2011) by [The Export Control \(Eritrea and Miscellaneous Amendments\) Order 2011 \(S.I. 2011/1296\)](#), arts. 1(1), **6(4)**
- C479** S. 151 applied (13.6.2011) by [The Export Control \(Iran\) Order 2011 \(S.I. 2011/1297\)](#), arts. 1, **14(4)** (with art. 4)
- C480** S. 151 applied (5.9.2011) by [The Export Control \(Belarus\) and \(Syria Amendment\) Order 2011 \(S.I. 2011/2010\)](#), arts. 1(1), **7(4)**
- C481** S. 151 applied (30.11.2011) by [The Export Control \(Al-Qaida and Taliban Sanctions\) Regulations 2011 \(S.I. 2011/2649\)](#), regs. 1(1), **8(3)**
- C482** S. 151 applied (30.12.2011) by [The Export Control \(Sudan and South Sudan Sanctions\) and \(Miscellaneous Amendments\) Regulations 2011 \(S.I. 2011/2925\)](#), regs. 1(1), **7(3)**
- C483** S. 151 applied (5.4.2012) by [The Export Control \(Syria Sanctions\) and \(Miscellaneous Amendments\) Order 2012 \(S.I. 2012/810\)](#), arts. 1(1), **15(4)**
- C484** S. 151 applied (1.6.2012) by [The Export Control \(Iran Sanctions\) Order 2012 \(S.I. 2012/1243\)](#), arts. 1(1), **19(4)**
- C485** S. 151 applied (28.8.2013) by [The Export Control \(Burma Sanctions\) Order 2013 \(S.I. 2013/1964\)](#), arts. 1(1), **9(4)**
- C486** S. 151 applied (6.9.2013) by [The Export Control \(Syria Sanctions\) Order 2013 \(S.I. 2013/2012\)](#), arts. 1(1), **18(4)**
- C487** S. 151 applied (7.1.2014) by [The Export Control \(North Korea and Ivory Coast Sanctions and Syria Amendment\) Order 2013 \(S.I. 2013/3182\)](#), arts. 1(1), **13(4)**
- C488** S. 151 applied (26.9.2014) by [The Export Control \(Russia, Crimea and Sevastopol Sanctions\) Order 2014 \(S.I. 2014/2357\)](#), arts. 1(1), **12(4)**

Marginal Citations

M21 1980 c. 43.

152 Powers of Commissioners to mitigate penalties, etc. U.K.

The Commissioners may, as they see fit—

- (a) ^{F508} ...^{F509} compound an offence (whether or not proceedings have been instituted in respect of it) and compound proceedings] or for the condemnation of any thing as being forfeited under the customs and excise Acts; or
- (b) restore, subject to such conditions (if any) as they think proper, any thing forfeited or seized under those Acts; or
- ^{F510}(c)
- ^{F511}(d)

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but paragraph (a) above shall not apply to proceedings on indictment in Scotland.

Textual Amendments

- F508** Words in s. 152(a) repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), Sch. 5; S.I. 2005/1126, art. 2\(2\)\(i\)](#)
- F509** Words in s. 152(a) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 26; S.I. 2005/1126, art. 2\(2\)\(h\)](#)
- F510** S. 152(c) repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), ss. 52\(1\)\(a\)\(vi\), 53\(1\), Sch. 5; S.I. 2005/1126, art. 2\(2\)\(i\)](#)
- F511** S. 152(d) repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), ss. 52\(1\)\(a\)\(vii\), 53\(1\), Sch. 5; S.I. 2005/1126, art. 2\(2\)\(i\)](#)

Modifications etc. (not altering text)

- C427** Ss. 150-155 applied (6.2.2004) by [The Democratic Republic of Congo \(Financing and Financial Assistance and Technical Advice, Assistance and Training\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/221\), regs. 1\(1\), 4\(4\)](#)
- C428** Ss. 150-155 applied (19.2.2004) by [The Sudan \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/373\), regs. 1\(1\), 4\(4\)](#)
- C429** Ss. 150-155 applied (26.2.2004) by [The Liberia \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/432\), regs. 1\(1\), 4\(4\) \(with reg. 4\(5\)\)](#)
- C430** Ss. 150-152(b) applied (3.3.2004) by [The Trade in Controlled Goods \(Embargoed Destinations\) Order 2004 \(S.I. 2004/318\), arts. 1, 11\(2\)](#)
- C431** Ss. 150-152(b) applied (1.5.2004) by [The Trade in Goods \(Control\) Order 2003 \(S.I. 2003/2765\), arts. 1\(1\), 12\(2\)](#)
- C432** Ss. 150-152(b) applied (1.5.2004) by [Export of Goods, Transfer of Technology and Provision of Technical Assistance \(Control\) Order 2003 \(S.I. 2003/2764\), arts. 1, 21\(4\)](#)
- C433** Ss. 150-155 applied (17.5.2004) by [The Burma \(Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/1315\), regs. 1\(1\), 4\(4\)](#)
- C434** Ss. 150-155 applied (9.2.2005) by [The Export Control \(Iraq and Ivory Coast\) Order 2005 \(S.I. 2005/232\), arts. 1\(1\), 5\(4\)](#)
- C435** Ss. 150-155 applied (27.6.2005) by [The Export Control \(Democratic Republic of Congo\) Order 2005 \(S.I. 2005/1677\), arts. 1\(1\), 7\(3\)](#)
- C436** Ss. 150-155 applied (26.11.2005) by [The Export Control \(Uzbekistan\) Order 2005 \(S.I. 2005/3257\), arts. 1\(1\), 6\(3\)](#)
- C437** Ss. 150-155 applied (27.7.2006) by [The Export Control \(Liberia\) Order 2006 \(S.I. 2006/2065\), arts. 1\(1\), 7\(3\)](#)
- C438** Ss. 150-155 applied (30.7.2006) by [The Technical Assistance Control Regulations 2006 \(S.I. 2006/1719\), regs. 1\(1\), 6\(3\)](#)
- C439** Ss. 150-155 applied (11.10.2006) by [The Burma \(Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2006 \(S.I. 2006/2682\), art. 1\(1\), reg. 6\(3\)](#)
- C440** Ss. 150-155 applied (11.10.2006) by [The Lebanon \(Technical Assistance, Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2006 \(S.I. 2006/2681\), regs. 1\(1\), 5\(3\)](#)
- C444** Ss. 150-152 applied (6.4.2009) by [The Export Control Order 2008 \(S.I. 2008/3231\), arts. 1, 41\(4\)](#)
- C445** Ss. 150-155 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by [Criminal Justice and Immigration Act 2008 \(c. 4\), s. 153\(7\), Sch. 17 para. 3; S.I. 2009/3074, art. 2\(q\)](#))
- C489** Ss. 152-155 extended by [Car Tax Act 1983 \(c. 53, SIF 40:2\), s. 1\(4\), Sch. 1 para. 8\(8\), Value Added Tax Act 1983 \(c. 55, SIF 40:2\), s. 39\(9\), S.I. 1987/1521, reg. 3\(2\)\(b\); 1987/2105, reg. 5\(2\) and 1988/1476, art. 5\(2\)](#)
- C490** Ss. 144-148, 150-155 applied (01.01.1992) by [S.I. 1991/2724, reg. 10\(2\)](#)

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- Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, **reg. 6(2)**
- C491** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C492** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78.
- C493** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
- Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
- Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, **ss. 72(12)**, 101(1), **Sch. 13**, para. 13 (with **Sch. 13 para. 9**)
- Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
- Ss. 150-155 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)**
- Ss. 150-155 applied (15.11.1996) by S.I. 1996/2721, **reg. 12(2)**
- Ss. 150-155 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
- Ss. 150-155 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**
- Ss. 150-155 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
- Ss. 150-155 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
- Ss. 152-155 applied (1.7.1995) by S.I. 1995/1447, **reg. 4(1)(b)**
- Ss. 152-155 applied (1.7.1999) by S.I. 1999/1618, **regs. 5(1)(b)**, 6
- Ss. 150-155 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
- Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
- Ss. 150-155 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
- Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)
- Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
- Ss. 150-155 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**
- C494** Ss. 152-155 applied (1.7.2004) by The Goods Infringing Intellectual Property Rights (Customs) Regulations 2004 (S.I. 2004/1473), **regs. 1**, **7(1)(b)** (with **reg. 2(3)**)
- C495** S. 152 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), **arts. 1(1)**, **7(4)**
- C496** S. 152 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), **arts. 1(1)**, **6(4)**
- C497** S. 152 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), **arts. 1(1)**, **11(4)**
- C498** S. 152 applied by SI 2009/1749, **art. 13(3)** (as substituted (11.12.2009) by The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), **arts. 1(1)**, **11**)
- C499** S. 152 applied (20.2.2010) by The Export Control (Guinea) Order 2010 (S.I. 2010/364), **arts. 1(1)**, **7(4)**
- C500** S. 152 applied by S.I. 2009/886, **art. 11(3)** (as substituted (17.12.2010) by The Iran (United Nations Sanctions) (Amendment) Order 2010 (S.I. 2010/2978), **arts. 1(1)**, **15**)
- C501** S. 152 applied (17.2.2011) by The Export Control (Liberia) Order 2011 (S.I. 2011/145), **arts. 1(1)**, **6(4)**
- C502** S. 152 applied (17.2.2011) by The Export Control (Somalia) Order 2011 (S.I. 2011/146), **arts. 1(1)**, **5(4)**
- C503** S. 152 applied (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), **arts. 1(1)**, **7(4)**
- C504** S. 152 applied (25.5.2011) by The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), **arts. 1(1)**, **7(4)**
- C505** S. 152 applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), **arts. 1**, **14(4)** (with **art. 4**)
- C506** S. 152 applied (13.6.2011) by The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), **arts. 1(1)**, **6(4)**
- C507** S. 152 applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), **arts. 1(1)**, **7(4)**
- C508** S. 152 applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), **regs. 1(1)**, **8(3)**
- C509** S. 152 applied (30.12.2011) by The Export Control (Sudan and South Sudan Sanctions) and (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2925), **regs. 1(1)**, **7(3)**
- C510** S. 152 applied (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), **arts. 1(1)**, **15(4)**

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- C511** S. 152 applied (1.6.2012) by [The Export Control \(Iran Sanctions\) Order 2012 \(S.I. 2012/1243\)](#), arts. 1(1), **19(4)**
- C512** S. 152 applied (28.8.2013) by [The Export Control \(Burma Sanctions\) Order 2013 \(S.I. 2013/1964\)](#), arts. 1(1), **9(4)**
- C513** S. 152 applied (6.9.2013) by [The Export Control \(Syria Sanctions\) Order 2013 \(S.I. 2013/2012\)](#), arts. 1(1), **18(4)**
- C514** S. 152 applied (7.1.2014) by [The Export Control \(North Korea and Ivory Coast Sanctions and Syria Amendment\) Order 2013 \(S.I. 2013/3182\)](#), arts. 1(1), **13(4)**
- C515** S. 152 applied (26.9.2014) by [The Export Control \(Russia, Crimea and Sevastopol Sanctions\) Order 2014 \(S.I. 2014/2357\)](#), arts. 1(1), **12(4)**

153 Proof of certain documents. **U.K.**

- [^{F512}(1) Any document purporting to be signed either by one or more of the Commissioners, or by their order, or by any other person with their authority, shall, until the contrary is proved, be deemed to have been so signed and to be made and issued by the Commissioners, and may be proved by the production of a copy thereof purporting to be so signed.
- (2) Without prejudice to subsection (1) above, the ^{M22}Documentary Evidence Act 1868 shall apply in relation to—
- (a) any document issued by the Commissioners;
 - (b) any document issued before 1st April 1909, by the Commissioners of Customs or the Commissioners of Customs and the Commissioners of Inland Revenue jointly;
 - (c) any document issued before that date in relation to the revenue of excise by the Commissioners of Inland Revenue,
- as it applies in relation to the documents mentioned in that Act.
- (3) That Act shall, as applied by subsection (2) above, have effect as if the persons mentioned in paragraphs (a) to (c) of that subsection were included in the first column of the Schedule to that Act, and any of the Commissioners or any secretary or assistant secretary to the Commissioners were specified in the second column of that Schedule in connection with those persons.
- [^{F513}(4) A photograph of any document delivered to the Commissioners for any customs or excise purpose and certified by them to be such a photograph shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.]]

Textual Amendments

- F512** S. 153 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 21\(i\)](#), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)
- F513** S. 153(4) inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 11, [Sch. 8 Pt. I para. 9](#)

Modifications etc. (not altering text)

- C427** Ss. 150-155 applied (6.2.2004) by [The Democratic Republic of Congo \(Financing and Financial Assistance and Technical Advice, Assistance and Training\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/221\)](#), regs. 1(1), **4(4)**
- C428** Ss. 150-155 applied (19.2.2004) by [The Sudan \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/373\)](#), regs. 1(1), **4(4)**

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- C429** Ss. 150-155 applied (26.2.2004) by The Liberia (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/432), regs. 1(1), **4(4)** (with reg. 4(5))
- C433** Ss. 150-155 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **4(4)**
- C434** Ss. 150-155 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C435** Ss. 150-155 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C436** Ss. 150-155 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C437** Ss. 150-155 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C438** Ss. 150-155 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C439** Ss. 150-155 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C440** Ss. 150-155 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C445** Ss. 150-155 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C494** Ss. 152-155 applied (1.7.2004) by The Goods Infringing Intellectual Property Rights (Customs) Regulations 2004 (S.I. 2004/1473), regs. 1, **7(1)(b)** (with reg. 2(3))
- C516** Ss. 152–155 extended by Car Tax Act 1983 (c. 53, SIF 40:2), s. 1(4), Sch. 1 para. 8(8), Value Added Tax Act 1983 (c. 55, SIF 40:2), **s. 39(9)**, S.I. 1987/1521, reg. 3(2)(b); 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C517** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, **reg. 10(2)**
 Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, **reg. 6(2)**
- C518** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C519** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
 Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
 Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, ss. 72(12), 101(1), **Sch. 13 para. 13** (with **Sch. 13 para. 9**)
 Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
 Ss. 150-155 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)**
 Ss. 150-155 applied (15.11.1996) by S.I. 1996/2721, **reg. 12(2)**
 Ss. 150-155 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
 Ss. 150-155 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**
 Ss. 150-155 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
 Ss. 152-155 applied (1.7.1999) by S.I. 1999/1618, **regs. 5(1)(b), 6**
 Ss. 150-155 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
 Ss. 152-155 applied (1.7.1995) (with modifications) by S.I. 1995/1447, **reg. 4(1)(b)**
 Ss. 150-155 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
 Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
 Ss. 150-155 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
 Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)
 Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
 Ss. 150-155 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**
- C520** Ss. 153-155 applied (3.3.2004) by The Trade in Controlled Goods (Embargoed Destinations) Order 2004 (S.I. 2004/318), arts. 1, **11(2)**
- C521** Ss. 153-155 applied (1.5.2004) by The Trade in Goods (Control) Order 2003 (S.I. 2003/2765), arts. 1(1), **12(2)**

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C522 Ss. 153-155 applied (1.5.2004) by [Export of Goods, Transfer of Technology and Provision of Technical Assistance \(Control\) Order 2003 \(S.I. 2003/2764\)](#), arts. 1, **21(4)**

Marginal Citations

M22 1868 c. 37.

154 Proof of certain other matters. U.K.

- (1) An averment in any process in proceedings under the customs and excise Acts—
- (a) that those proceedings were instituted by the order of the Commissioners; or
 - (b) that any person is or was a Commissioner, officer or constable, or a member of Her Majesty's armed forces or coastguard; or
 - (c) that any person is or was appointed or authorised by the Commissioners to discharge, or was engaged by the orders or with the concurrence of the Commissioners in the discharge of, any duty; or
 - (d) that the Commissioners have or have not been satisfied as to any matter as to which they are required by any provision of those Acts to be satisfied; or
 - (e) that any ship is a British ship; or
 - (f) that any goods thrown overboard, staved or destroyed were so dealt with in order to prevent or avoid the seizure of those goods,
- shall, until the contrary is proved, be sufficient evidence of the matter in question.
- (2) Where in any proceedings relating to customs or excise any question arises as to the place from which any goods have been brought or as to whether or not—
- (a) any duty has been paid or secured in respect of any goods; or
 - (b) any goods or other things whatsoever are of the description or nature alleged in the information, writ or other process; or
 - (c) any goods have been lawfully imported or lawfully unloaded from any ship or aircraft; or
 - (d) any goods have been lawfully loaded into any ship or aircraft or lawfully exported or were lawfully waterborne; or
 - (e) any goods were lawfully brought to any place for the purpose of being loaded into any ship or aircraft or exported; or
 - (f) any goods are or were subject to any prohibition of or restriction on their importation or exportation,

then, where those proceedings are brought by or against the Commissioners, a law officer of the Crown or an officer, or against any other person in respect of anything purporting to have been done in pursuance of any power or duty conferred or imposed on him by or under the customs and excise Acts, the burden of proof shall lie upon the other party to the proceedings.

Modifications etc. (not altering text)

C427 Ss. 150-155 applied (6.2.2004) by [The Democratic Republic of Congo \(Financing and Financial Assistance and Technical Advice, Assistance and Training\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/221\)](#), regs. 1(1), **4(4)**

C428 Ss. 150-155 applied (19.2.2004) by [The Sudan \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/373\)](#), regs. 1(1), **4(4)**

C429 Ss. 150-155 applied (26.2.2004) by [The Liberia \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/432\)](#), regs. 1(1), **4(4)** (with reg. 4(5))

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- C433** Ss. 150-155 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **4(4)**
- C434** Ss. 150-155 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C435** Ss. 150-155 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C436** Ss. 150-155 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C437** Ss. 150-155 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C438** Ss. 150-155 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C439** Ss. 150-155 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C440** Ss. 150-155 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C445** Ss. 150-155 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C494** Ss. 152-155 applied (1.7.2004) by The Goods Infringing Intellectual Property Rights (Customs) Regulations 2004 (S.I. 2004/1473), regs. 1, **7(1)(b)** (with reg. 2(3))
- C520** Ss. 153-155 applied (3.3.2004) by The Trade in Controlled Goods (Embargoed Destinations) Order 2004 (S.I. 2004/318), arts. 1, **11(2)**
- C521** Ss. 153-155 applied (1.5.2004) by The Trade in Goods (Control) Order 2003 (S.I. 2003/2765), arts. 1(1), **12(2)**
- C522** Ss. 153-155 applied (1.5.2004) by Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) Order 2003 (S.I. 2003/2764), arts. 1, **21(4)**
- C523** Ss. 152–155 extended by Car Tax Act 1983 (c. 53, SIF 40:2), s. 1(4), **Sch. 1 para. 8(8)**, Value Added Tax Act 1983 (c. 55, SIF 40:2), **s. 39(9)**, S.I. 1987/1521, reg. 3(2)(b); 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C524** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, **reg. 10(2)**
 Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, **reg. 6(2)**
- C525** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C526** S. 154 extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78.
- C527** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
 Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
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 Ss. 150-155 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)**
 Ss. 150-155 applied (15.11.1996) by S.I. 1996/2721, **reg. 12(2)**
 Ss. 150-155 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
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 Ss. 150-155 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
 Ss. 152-155 applied (1.7.1999) by S.I. 1999/1618, **regs. 5(1)(b)**, 6
 Ss. 150-155 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
 Ss. 152-155 applied (1.7.1995) (with modifications) by S.I. 1995/1447, **reg. 4(1)(b)**
 Ss. 150-155 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
 Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
 Ss. 150-155 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
 Ss. 145-155 applied (11.5.2001) by 2001 c. 9, **s. 26(5)**
 Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**

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- C528** S. 154 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C529** S. 154 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C530** S. 154 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C531** Ss. 154, 155 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)**
- C532** S. 154 applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), arts. 1(1), **11**)
- C533** S. 154 applied (20.2.2010) by The Export Control (Guinea) Order 2010 (S.I. 2010/364), arts. 1(1), **7(4)**
- C534** Ss. 154, 155 applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by The Iran (United Nations Sanctions) (Amendment) Order 2010 (S.I. 2010/2978), arts. 1(1), **15**)
- C535** S. 154 applied (17.2.2011) by The Export Control (Somalia) Order 2011 (S.I. 2011/146), arts. 1(1), **5(4)**
- C536** S. 154 applied (17.2.2011) by The Export Control (Liberia) Order 2011 (S.I. 2011/145), arts. 1(1), **6(4)**
- C537** S. 154 applied (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **7(4)**
- C538** S. 154 applied (25.5.2011) by The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), arts. 1(1), **7(4)**
- C539** S. 154 applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C540** S. 154 applied (13.6.2011) by The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), arts. 1(1), **6(4)**
- C541** S. 154 applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **7(4)**
- C542** S. 154 applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), regs. 1(1), **8(3)**
- C543** S. 154 applied (30.12.2011) by The Export Control (Sudan and South Sudan Sanctions) and (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2925), regs. 1(1), **7(3)**
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- C545** S. 154 applied (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **19(4)**
- C546** S. 154 applied (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **9(4)**
- C547** S. 154 applied (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **18(4)**
- C548** S. 154 applied (7.1.2014) by The Export Control (North Korea and Ivory Coast Sanctions and Syria Amendment) Order 2013 (S.I. 2013/3182), arts. 1(1), **13(4)**
- C549** S. 154 applied (26.9.2014) by The Export Control (Russia, Crimea and Sevastopol Sanctions) Order 2014 (S.I. 2014/2357), arts. 1(1), **12(4)**
- C550** S. 154(2) modified by Car Tax Act 1983 (c. 53, SIF 40:2), s. 1(4), **Sch. 1 para. 8(9)** and Value Added Tax Act 1983 (c. 55, SIF 40:2), **s. 39(9)**
- C551** S. 154(2) amended by S.I. 1990/2167, art. 4, **Sch. para. 23**
S. 154(2) applied (17.3.2000) by S.I. 1992/3155, **art. 3A(6)** (as inserted (17.3.2000) by S.I. 2000/426, art. 3, **Sch. 1 para. 9**)

155 Persons who may conduct proceedings. **U.K.**

- (1) ^{F514}An officer of Revenue and Customs or other person authorised by the Commissioners may conduct criminal proceedings relating to an assigned matter before a court of summary jurisdiction in Scotland or Northern Ireland.] .

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.
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F515(2)

Textual Amendments

- F514** Words in s. 155(1) substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 27**; S.I. 2005/1126, art. 2(2)(h)
- F515** S. 155(2) repealed (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), Sch. 4 para. 21(j), **Sch. 5**; S.I. 2005/1126, art. 2(2)(h)(i)

Modifications etc. (not altering text)

- C427** Ss. 150-155 applied (6.2.2004) by The Democratic Republic of Congo (Financing and Financial Assistance and Technical Advice, Assistance and Training) (Penalties and Licences) Regulations 2004 (S.I. 2004/221), regs. 1(1), **4(4)**
- C428** Ss. 150-155 applied (19.2.2004) by The Sudan (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/373), regs. 1(1), **4(4)**
- C429** Ss. 150-155 applied (26.2.2004) by The Liberia (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/432), regs. 1(1), **4(4)** (with reg. 4(5))
- C433** Ss. 150-155 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **4(4)**
- C434** Ss. 150-155 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C435** Ss. 150-155 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C436** Ss. 150-155 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C437** Ss. 150-155 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C438** Ss. 150-155 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C439** Ss. 150-155 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C440** Ss. 150-155 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C445** Ss. 150-155 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C494** Ss. 152-155 applied (1.7.2004) by The Goods Infringing Intellectual Property Rights (Customs) Regulations 2004 (S.I. 2004/1473), regs. 1, **7(1)(b)** (with reg. 2(3))
- C520** Ss. 153-155 applied (3.3.2004) by The Trade in Controlled Goods (Embargoed Destinations) Order 2004 (S.I. 2004/318), arts. 1, **11(2)**
- C521** Ss. 153-155 applied (1.5.2004) by The Trade in Goods (Control) Order 2003 (S.I. 2003/2765), arts. 1(1), **12(2)**
- C522** Ss. 153-155 applied (1.5.2004) by Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) Order 2003 (S.I. 2003/2764), arts. 1, **21(4)**
- C531** Ss. 154, 155 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)**
- C534** Ss. 154, 155 applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by The Iran (United Nations Sanctions) (Amendment) Order 2010 (S.I. 2010/2978), arts. 1(1), **15**)
- C552** Ss. 152-155 extended by Car Tax Act 1983 (c. 53, SIF 40:2), s. 1(4), Sch. 1 para. 8(8), Value Added Tax Act 1983 (c. 55, SIF 40:2), s. 39(9), S.I. 1987/1521, reg. 3(2)(b); 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C553** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, **reg. 10(2)**

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- Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, **reg. 6(2)**
- C554** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C555** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
- Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
- Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, ss. 72(12), 101(1), **Sch. 13 para. 13** (with **Sch. 13 para. 9**)
- Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
- Ss. 150-155 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)**
- Ss. 150-155 applied (15.11.1996) by S.I. 1996/2721, **reg. 12(2)**
- Ss. 150-155 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
- Ss. 152-155 applied (1.7.1995) by S.I. 1995/1447, **reg. 4(1)(b)**
- Ss. 150-155 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
- Ss. 150-155 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**
- Ss. 150-155 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
- Ss. 152-155 applied (1.7.1999) by S.I. 1999/1618, **regs. 5(1)(b), 6**
- Ss. 150-155 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
- Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
- Ss. 150-155 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
- Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)
- Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
- Ss. 145-155 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**
- C556** S. 155 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C557** S. 155 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C558** S. 155 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C559** S. 155 applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), arts. 1(1), **11**)
- C560** S. 155 applied (20.2.2010) by The Export Control (Guinea) Order 2010 (S.I. 2010/364), arts. 1(1), **7(4)**
- C561** S. 155 applied (17.2.2011) by The Export Control (Liberia) Order 2011 (S.I. 2011/145), arts. 1(1), **6(4)**
- C562** S. 155 applied (17.2.2011) by The Export Control (Somalia) Order 2011 (S.I. 2011/146), arts. 1(1), **5(4)**
- C563** S. 155 applied (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **7(4)**
- C564** S. 155 applied (25.5.2011) by The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), arts. 1(1), **7(4)**
- C565** S. 155 applied (13.6.2011) by The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), arts. 1(1), **6(4)**
- C566** S. 155 applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C567** S. 155 applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **7(4)**
- C568** S. 155 applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), regs. 1(1), **8(3)**
- C569** S. 155 applied (30.12.2011) by The Export Control (Sudan and South Sudan Sanctions) and (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2925), regs. 1(1), **7(3)**
- C570** S. 155 applied (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **15(4)**
- C571** S. 155 applied (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **19(4)**
- C572** S. 155 applied (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **9(4)**
- C573** S. 155 applied (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **18(4)**

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C574 S. 155 applied (7.1.2014) by The Export Control (North Korea and Ivory Coast Sanctions and Syria Amendment) Order 2013 (S.I. 2013/3182), arts. 1(1), **13(4)**

C575 S. 155 applied (26.9.2014) by The Export Control (Russia, Crimea and Sevastopol Sanctions) Order 2014 (S.I. 2014/2357), arts. 1(1), **12(4)**

Saving for outlying enactments of certain general provisions as to offences

156 Saving for outlying enactments of certain general provisions as to offences. U.K.

- (1) In subsections (2), (3) and (4) below (which reproduce certain enactments not required as general provisions for the purposes of the enactments re-enacted in the Customs and Excise Acts 1979) “the outlying provisions of the customs and excise Acts” means—
 - (a) the ^{M23}Betting and Gaming Duties Act 1972, as for the time being amended; and
 - (b) all other provisions of the customs and excise Acts, as for the time being amended, which were passed before the commencement of this Act and are not re-enacted in the Customs and Excise Acts 1979.
- (2) It is hereby declared that any act or omission in respect of which a pecuniary penalty (however described) is imposed by any of the outlying provisions of the customs and excise Acts is an offence under that provision; and accordingly in this Part of this Act any reference to an offence under the customs and excise Acts includes a reference to such an act or omission.
- (3) Subject to any express provision made by the enactment in question, an offence under any of the outlying provisions of the customs and excise Acts—
 - (a) where it is punishable with imprisonment for a term of 2 years, with or without a pecuniary penalty, shall be punishable either on summary conviction or on conviction on indictment;
 - (b) in any other case, shall be punishable on summary conviction.
- ^{F516F517}(4) The maximum term of imprisonment which may be imposed on summary conviction in the sheriff court of an offence under any of the outlying provisions of the customs and excise Acts shall be 6 months.
- (5) Where, in Scotland, an offence under any of the outlying provisions of the customs and excise Acts is triable only summarily by virtue of subsection (3)(b) above, the penalty for the offence shall be that to which a person was liable on summary conviction of the offence immediately before 29th July 1977 (the date of the passing of the Criminal Law Act ^{M24}1977) subject to any increase by virtue of section 289C(5) of the Criminal Procedure (Scotland) Act ^{M25}1975 or Part IV of the Criminal Justice Act 1982.]

Textual Amendments

F516 S. 156(4)(5) substituted for s. 156(4) by Criminal Justice Act 1982 (c. 48, SIF 39:1), s. 77, **Sch. 14 para. 43(b)**

F517 Words repealed by Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 77, 78, **Sch. 14 para. 43(a)**, Sch. 16

Marginal Citations

M23 1972 c. 25.

M24 1977 c. 45(39:3).

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M25 1975 c. 21(39:1).

PART XII **U.K.**

GENERAL AND MISCELLANEOUS

Modifications etc. (not altering text)

C576 Pt. XII amended by *Customs and Excise Duties (General Reliefs) Act 1979 (c. 3), s. 15(4)*

General powers, etc.

157 Bonds and security. **U.K.**

(1) Without prejudice to any express requirement as to security contained in the customs and excise Acts, the Commissioners may, if they see fit, require any person to give security [^{F518}(or further security) by bond, guarantee] or otherwise for the observance of any condition in connection with customs or excise.

[^{F519}(1A) For the purposes of this section “condition in connection with excise” includes a condition in connection with excise duty charged, under the law of a member State other than the United Kingdom, on—

- (a) manufactured tobacco,
- (b) alcohol or alcoholic beverages, or
- (c) [^{F520}energy products] .

The expressions used in paragraphs (a) to (c) above have the same meaning as in Council Directive [^{F521}2008/118/EC].]

(2) Any bond [^{F522}, guarantee or other security] taken for the purposes of any assigned matter—

- (a) shall be taken [^{F523}either on behalf of Her Majesty or on behalf of Her Majesty and the tax authorities of each member State other than the United Kingdom]; and
- (b) shall be valid notwithstanding that it is entered into by a person under full age; and
- (c) may be cancelled at any time by or by order of the Commissioners.

[^{F524}In this subsection “assigned matter” includes any excise duty charged as mentioned in subsection (1A) above.]

Textual Amendments

F518 Words in s. 157(1) substituted (28.7.2000) by 2000 c. 17, s. 27(1)(2)

F519 S. 157(1A) inserted (28.7.2000) by 2000 c. 17, s. 27(1)(3)

F520 Words in s. 157(1A) substituted (1.4.2010) by *The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593), reg. 2, Sch. 2 para. 3(a)*

F521 Words in s. 157(1A) substituted (1.4.2010) by *The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593), reg. 2, Sch. 2 para. 3(b)*

F522 Words in s. 157(2) inserted (28.7.2000) by 2000 c. 17, s. 27(1)(4)

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F523 Words in s. 157(2)(a) substituted (28.7.2000) by 2000 c. 17, s. 27(1)(5)

F524 Words in s. 157(2) added (28.7.2000) by 2000 c. 17, s. 27(1)(6)

[^{F525}**157A General information powers in relation to persons entering or leaving the United Kingdom U.K.**

- (1) The proper officer of Revenue and Customs may require any person entering or leaving the United Kingdom—
 - (a) to produce the person's passport or travel documents for examination, or
 - (b) to answer any questions put by the proper officer of Revenue and Customs about the person's journey.
- (2) In subsection (1) “passport” means—
 - (a) a United Kingdom passport (within the meaning of the Immigration Act 1971),
 - (b) a passport issued by or on behalf of the authorities of a country or territory outside the United Kingdom, or by or on behalf of an international organisation, or
 - (c) a document that can be used (in some or all circumstances) instead of a passport.
- (3) Subsections (1) and (2) apply in relation to a transit air passenger arriving at the passenger's final destination in the United Kingdom as they apply in relation to a person entering the United Kingdom.
- (4) For the purposes of subsection (3) a transit air passenger is a person—
 - (a) who has arrived by air in the United Kingdom; and
 - (b) whose journey is continued or resumed by air to a destination in the United Kingdom which is not the place where the person is regarded for the purposes of this section as entering the United Kingdom;

and the passenger's final destination is the destination of the continued or resumed journey.]

Textual Amendments

F525 S. 157A inserted (25.1.2010) by Policing and Crime Act 2009 (c. 26), ss. 98(1), 116(3)(a); S.I. 2010/52, art. 2

158 Power to require provision of facilities. U.K.

- (1) A person to whom this section applies, that is to say, a revenue trader and any person required by the Commissioners under the Customs and Excise Acts 1979 to give security in respect of any premises or place to be used for the examination of goods by an officer, shall—
 - (a) provide and maintain such appliances and afford such other facilities reasonably necessary to enable an officer to take any account or make any examination or search or to perform any other of his duties on the premises of that trader or at the bonded premises or place as the Commissioners may direct;

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- (b) keep any appliances so provided in a convenient place approved by the proper officer for that purpose; and
 - (c) allow the proper officer at any time to use anything so provided and give him any assistance necessary for the performance of his duties.
- (2) Any person who contravenes or fails to comply with any provision of subsection (1) above shall be liable on summary conviction to a penalty of [F526]level 3 on the standard scale].
- (3) A person to whom this section applies shall provide and maintain any fitting required for the purpose of affixing any lock which the proper officer may require to affix to the premises of that person or any part thereof or to any vessel, utensil or other apparatus whatsoever kept thereon, and in default—
- (a) the fitting may be provided or any work necessary for its maintenance may be carried out by the proper officer, and any expenses so incurred shall be paid on demand by that person; and
 - (b) if that person fails to pay those expenses on demand, he shall in addition be liable on summary conviction to a penalty of [F526]level 3 on the standard scale].
- (4) If any person to whom this section applies or any servant of his—
- (a) wilfully destroys or damages any such fitting as is mentioned in subsection (3) above or any lock or key provided for use therewith, or any label or seal placed on any such lock; or
 - (b) improperly obtains access to any place or article secured by any such lock; or
 - (c) has any such fitting or any article intended to be secured by means thereof so constructed that that intention is defeated,
- he shall be liable on summary conviction to a penalty of [F526]level 5 on the standard scale] and may be detained.

Textual Amendments

F526 Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 38, 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), ss. 289F, 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6

159 Power to examine and take account of goods. **U.K.**

- (1) Without prejudice to any other power conferred by the Customs and Excise Acts 1979, an officer may examine and take account of any goods—
- (a) which are imported; or
 - (b) which are in a warehouse or Queen’s warehouse; or
 - [F527](bb) which are in a free zone; or]
 - (c) which have been loaded into any ship or aircraft at any place in the United Kingdom [F528]or the Isle of Man]; or
 - (d) which are entered for exportation or for use as stores; or
 - (e) which are brought to any place in the United Kingdom for exportation or for shipment for exportation or as stores; or
 - (f) in the case of which any claim for drawback, allowance, rebate, remission or repayment of duty is made;

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- and may for that purpose [^{F529}open or unpack any container or] require any container to be opened or unpacked [^{F530}and search it or anything in it.] .
- (2) Any examination of goods by an officer under the Customs and Excise Acts 1979 shall be made at such place as the Commissioners appoint for the purpose.
- (3) In the case of such goods as the Commissioners may direct, and subject to such conditions as they see fit to impose, an officer may permit goods to be skipped on the quay or bulked, sorted, lotted, packed or repacked before account is taken thereof.
- (4) Any opening, unpacking, weighing, measuring, repacking, bulking, sorting, lotting, marking, numbering, loading, unloading, carrying or landing of goods or their containers for the purposes of, or incidental to, the examination by an officer, removal or warehousing thereof shall be done, and any facilities or assistance required for any such examination shall be provided, by or at the expense of the proprietor of the goods^{F531}; but if an officer opens or unpacks any container, or searches it or anything in it, the Commissioners are to bear the expense of doing so.]
- (5) If any imported goods which an officer has power under the Customs and Excise Acts 1979 to examine are without the authority of the proper officer removed from customs and excise charge before they have been examined, those goods shall be liable to forfeiture.
- (6) If any goods falling within subsection (5) above are removed by a person with intent to defraud Her Majesty of any duty chargeable thereon or to evade any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, that person shall be guilty of an offence under this subsection and may be detained.
- (7) A person guilty of an offence under subsection (6) 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 [^{F532}7 years], or to both.
- (8) Without prejudice to the foregoing provisions of this section, where by this section or by or under any other provision of the Customs and Excise Acts 1979 an account is authorised or required to be taken of any goods for any purpose by an officer, the Commissioners may, with the consent of the proprietor of the goods, accept as the account of those goods for that purpose an account taken by such other person as may be approved in that behalf by both the Commissioners and the proprietor of the goods.

Textual Amendments

F527 S. 159(1)(bb) inserted by [Finance Act 1984 \(c. 43, SIF 40:1\)](#), s. 8, **Sch. 4 Pt. II para. 5**

F528 Words inserted by [Isle of Man Act 1979 \(c. 58\)](#), **Sch. 1 para. 22**

F529 Words in s. 159(1) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), **s. 117(4)(a)**

F530 Words in s. 159(1) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), **s. 117(4)(b)**

F531 Words in s. 159(4) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), **s. 117(5)**

F532 Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), **s. 12(1)(a)(6)**

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Modifications etc. (not altering text)

- C577** S. 159 modified (10.1.2012) by [The Postal Packets \(Revenue and Customs\) Regulations 2011 \(S.I. 2011/3036\)](#), regs. 1, 7 (with reg. 25)
C578 S. 159(1) amended by [S.I. 1990/2167](#), art. 4, [Sch. para. 24](#)

160 Power to take samples. U.K.

- (1) An officer may at any time take samples of any goods—
- (a) which he is empowered by the Customs and Excise Acts 1979 to examine; or
 - (b) which are on premises where goods chargeable with any duty are manufactured, prepared or subjected to any process; or
 - (c) which, being dutiable goods, are held by any person as stock for his business or as materials for manufacture or processing.
- (2) Where an officer takes from any vessel, pipe or utensil on the premises of any of the following revenue traders, that is to say, a distiller, [^{F533}registered brewer], producer of wine, producer of made-wine or maker of cider, a sample of any product of, or of any materials for, the manufacture of that trader—
- (a) the trader may, if he wishes, stir up and mix together the contents of that vessel, pipe or utensil before the sample is taken; and
 - (b) the sample taken by the officer shall be deemed to be representative of the whole contents of that vessel, pipe or utensil.
- (3) Any sample taken under this section shall be disposed of and accounted for in such manner as the Commissioners may direct.
- (4) Where any sample is taken under this section from any goods chargeable with a duty of customs or excise after that duty has been paid, other than—
- (a) a sample taken when goods are first entered on importation; or
 - (b) a sample taken from goods in respect of which a claim for drawback, allowance, rebate, remission or repayment of that duty is being made,
- and the sample so taken is to be retained, the officer taking it shall, if so required by the person in possession of the goods, pay for the sample on behalf of the Commissioners such sum as reasonably represents the wholesale value thereof.

Textual Amendments

- F533** Words in s. 160(2) substituted (1.6.1993) by [Finance Act 1991 \(c. 31\)](#), s. 7(4)(5), [Sch. 2 para. 1\(a\)](#); [S.I. 1993/1152](#), art. 3, [Sch. 1 Pt. 2](#)

[^{F534}**161 Power to search premises: writ of assistance. U.K.**

- (1) The powers conferred by this section are exercisable by an officer having a writ of assistance if there are reasonable grounds to suspect that anything liable to forfeiture under the customs and excise Acts—
- (a) is kept or concealed in any building or place, and
 - (b) is likely to be removed, destroyed or lost before a search warrant can be obtained and executed.
- (2) The powers are—

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.

Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 03 July 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)

- (a) to enter the building or place at any time, whether by day or night, on any day, and search for, seize, and detain or remove any such thing, and
 - (b) so far as is necessary for the purpose of such entry, search, seizure, detention or removal, to break open any door, window or container and force and remove any other impediment or obstruction.
- (3) An officer shall not exercise the power of entry conferred by this section by night unless accompanied by a constable.
- (4) A writ of assistance shall continue in force during the reign in which it is issued and for six months thereafter.]

Textual Amendments

F534 S. 161 and s. 161A substituted for s. 161 (28.7.2000) by [2000 c. 17, s. 25](#)

^{F535}161A Power to search premises: search warrant. **U.K.**

- (1) If a justice of the peace is satisfied by information upon oath given by an officer that there are reasonable grounds to suspect that anything liable to forfeiture under the customs and excise Acts is kept or concealed in any building or place, he may by warrant under his hand authorise any officer, and any person accompanying an officer, to enter and search the building or place named in the warrant.
- (2) An officer or other person so authorised has power—
- (a) to enter the building or place at any time, whether by day or night, on any day, and search for, seize, and detain or remove any such thing, and
 - (b) so far as is necessary for the purpose of such entry, search, seizure, detention or removal, to break open any door, window or container and force and remove any other impediment or obstruction.

[^{F536}(2A) The power in subsection (2)(a) includes power to search for and remove documents relating to any such thing (including documents about title, storage and movement).]

- (3) Where there are reasonable grounds to suspect that any still, vessel, utensil, spirits or materials for the manufacture of spirits is or are unlawfully kept or deposited in any building or place, [^{F537}subsections (1), (2) and (2A)] above apply in relation to any constable as they would apply in relation to an officer.
- (4) The powers conferred by a warrant under this section are exercisable until the end of the period of one month beginning with the day on which the warrant is issued.
- (5) A person other than a constable shall not exercise the power of entry conferred by this section by night unless accompanied by a constable.

Textual Amendments

F535 S. 161 and s. 161A substituted for s. 161 (28.7.2000) by [2000 c. 17, s. 25](#)

F536 [S. 161A\(2A\)](#) inserted (1.4.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 29(2), [Sch. 13 para. 16\(2\)](#); [S.I. 2011/777](#), art. 2

F537 Words in [s. 161A\(3\)](#) substituted (1.4.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 29(2), [Sch. 13 para. 16\(3\)](#); [S.I. 2011/777](#), art. 2

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162 Power to enter land for or in connection with access to pipelines. E+W+S

Where any thing conveyed by a pipe-line is chargeable with a duty of customs and excise which has not been paid, an officer may enter any land adjacent to the pipe-line in order to get to the pipe-line for the purpose of exercising in relation to that thing any power conferred by or under the Customs and Excise Acts 1979 or to get from the pipe-line after an exercise of any such power.

This section does not extend to Northern Ireland.

Modifications etc. (not altering text)

- C579** S. 162 modified by [S.I. 1983/947](#), [regs. 12, 13](#) (which S.I. is revoked 1.1.1993 by [S.I. 1992/3152](#), [reg. 1\(2\)](#))
- C580** S. 162 amended by [S.I. 1985/1032](#), [reg. 11\(a\)](#) (which S.I. is revoked 1.1.1993 by [S.I. 1992/3152](#), [reg. 1\(2\)](#))
- C581** S. 162 amended (1.1.1993) by [S.I. 1992/3152](#), [reg. 11\(a\)](#).

163 Power to search vehicles or vessels. U.K.

- (1) Without prejudice to any other power conferred by the Customs and Excise Acts 1979, where there are reasonable grounds to suspect that any vehicle or vessel is or may be carrying any goods which are—
 - (a) chargeable with any duty which has not been paid or secured; or
 - (b) in the course of being unlawfully removed from or to any place; or
 - (c) otherwise liable to forfeiture under the customs and excise Acts,any officer or constable or member of Her Majesty’s armed forces or coastguard may stop and search that vehicle or vessel.
- (2) If when so required by any such officer, constable or member the person in charge of any such vehicle or vessel refuses to stop or to permit the vehicle or vessel to be searched, he shall be liable on summary conviction to a penalty of [^{F538}level 3 on the standard scale].
- [^{F539}(3) This section shall apply in relation to aircraft as it applies in relation to vehicles or vessels but the power to stop and search in subsection (1) above shall not be available in respect of aircraft which are airborne.]

Textual Amendments

- F538** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [ss. 289F, 289G](#) (as inserted by [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [s. 54](#)) and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6
- F539** S. 163(3) inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), [s. 10\(4\)](#).

Modifications etc. (not altering text)

- C582** S. 163 amended by [S.I. 1988/1852 \(N.I. 19\)](#), [art. 4\(2\)](#)
- C583** S. 163 extended (E.W.S.) by [Scotch Whisky Act 1988 \(c. 22, SIF 109:1\)](#), [s. 1\(4\)](#)

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[^{F540}163A Power to search articles. U.K.]

- (1) Without prejudice to any other power conferred by the Customs and Excise Acts 1979, where there are reasonable grounds to suspect that a person in the United Kingdom (referred to in this section as “the suspect”) has with him, or at the place where he is, any goods to which this section applies, an officer may—
 - (a) require the suspect to permit a search of any article that he has with him or at that place, and
 - (b) if the suspect is not under arrest, detain him (and any such article) for so long as may be necessary to carry out the search.
- (2) The goods to which this section applies are dutiable alcoholic liquor, or tobacco products, which are—
 - (a) chargeable with any duty of excise, and
 - (b) liable to forfeiture under the customs and excise Acts.
- (3) Notwithstanding anything in subsection (4) of section 24 of the ^{M26}Criminal Law (Consolidation) (Scotland) Act 1995 (detention and questioning by customs officers), detention of the suspect under subsection (1) above shall not prevent his subsequent detention under subsection (1) of that section.]

Textual Amendments

F540 S. 163A inserted (28.7.2000) by 2000 c. 17, s. 26

Marginal Citations

M26 1995 c. 39.

164 Power to search persons. U.K.]

- (1) Where there are reasonable grounds to suspect that any person to whom this section applies [^{F541}(referred to in this section as “the suspect”)] is carrying any article—
 - (a) which is chargeable with any duty which has not been paid or secured; or
 - (b) with respect to the importation or exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment.

[^{F542}an officer may exercise the powers conferred by subsection (2) below and, if the suspect is not under arrest, may detain him for so long as may be necessary for the exercise of those powers and (where applicable) the exercise of the rights conferred by subsection (3) below].
- ^{F543}(2) The officer may require the suspect—
 - (a) to permit such a search of any article which he has with him; and
 - (b) subject to subsection (3) below, to submit to such searches of his person, whether rub-down, strip or intimate,

as the officer may consider necessary or expedient; but no such requirement may be imposed under paragraph (b) above without the officer informing the suspect of the effect of subsection (3) below.
- (3) If the suspect is required to submit to a search of his person, he may require to be taken—

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- (a) except in the case of a rub-down search, before a justice of the peace or a superior of the officer concerned; and
 - (b) in the excepted case, before such a superior;
- and the justice or superior shall consider the grounds for suspicion and direct accordingly whether the suspect is to submit to the search.
- (3A) A rub-down or strip search shall not be carried out except by a person of the same sex as the suspect; and an intimate search shall not be carried out except by a suitably qualified person.]
- (4) This section applies to the following persons, namely—
- (a) any person who is on board or has landed from any ship or aircraft;
 - (b) any person entering or about to leave the United Kingdom;
 - (c) any person within the dock area of a port;
 - (d) any person at a customs and excise airport;
 - (e) any person in, entering or leaving any approved wharf or transit shed which is not in a port;
 - ^[F544](ee) any person in, entering or leaving a free zone;]
 - (f) in Northern Ireland, any person travelling from or to any place which is on or beyond the boundary.
- ^[F545](5) In this section—
- “intimate search” means any search which involves a physical examination (that is, an examination which is more than simply a visual examination) of a person’s body orifices;
- “rub-down search” means any search which is neither an intimate search nor a strip search;
- “strip search” means any search which is not an intimate search but which involves the removal of an article of clothing which—
- (a) is being worn (wholly or partly) on the trunk; and
 - (b) is being so worn either next to the skin or next to an article of underwear;
- “suitably qualified person” means a registered medical practitioner or a registered nurse.
- (6) Notwithstanding anything in subsection (4) of section 48 of the Criminal Justice (Scotland) Act ^{M27}1987 (detention and questioning by customs officers), detention of the suspect under subsection (1) above shall not prevent his subsequent detention under subsection (1) of that section.]

Textual Amendments

- F541** Words inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 10(1)(a)(b)
- F542** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 10(1)(a)(b)
- F543** S. 164(2)–(3A) substituted for s. 164(2)(3) by Finance Act 1988 (c. 39, SIF 40:1), s. 10(2)
- F544** S. 164(4)(ee) inserted by Finance Act 1984 (c. 43, SIF 40:1), s. 8, Sch. 4 para. 6
- F545** S. 164(5)(6) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 10(3)

Modifications etc. (not altering text)

- C584** S. 164 amended by S.I. 1990/2167, art. 4, Sch. para. 25
- C585** S. 164 restricted (I.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 4(1)(3)(h)(6).

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Marginal Citations

M27 1987 c. 41(39:1).

[^{F546}164A Powers to search for cash U.K.]

- (1) The provisions of this Act which fall within subsection (2) (search powers for officers of Revenue and Customs etc.) apply in accordance with subsection (3)—
 - (a) for the purposes of searching for cash—
 - (i) which is recoverable property or is intended by any person for use in unlawful conduct; and
 - (ii) the amount of which is not less than the minimum amount;
 - (b) for the purposes of searching for cash to ensure compliance with the Cash Control Regulation; or
 - (c) for purposes connected to any such purposes.
- (2) The provisions of this Act which fall within this subsection are—
 - (a) section 28(1) (powers of access etc.);
 - (b) section 77(1) and (2) (information powers);
 - (c) section 159(1) to (4) (powers to examine and take account of goods); and
 - (d) section 164 (power to search persons including intimate searches).
- (3) Those provisions apply for the purposes mentioned in subsection (1) as if—
 - (a) any reference in them to goods included a reference to cash; and
 - (b) in section 164(1)—
 - (i) the reference to an article were a reference to cash; and
 - (ii) paragraphs (a) and (b) were omitted.
- (4) The Treasury may by regulations provide for—
 - (a) any provision of this Act to apply with modifications for the purposes of the provisions applied by subsections (1) to (3), or
 - (b) any other enactment to apply, with or without modifications, for the purposes of the provisions so applied.
- (5) This section does not limit the scope of any powers that exist apart from this section (whether under this Act or otherwise).
- (6) In this section—

“the 2002 Act” means the Proceeds of Crime Act 2002;

“cash”—

 - (a) so far as relating to purposes falling within subsection (1)(a) above, has the meaning given by section 289(6) and (7) of the 2002 Act; and
 - (b) so far as relating to purposes falling within subsection (1)(b) above, has the same meaning as in the Cash Control Regulation;

“the Cash Control Regulation” means Regulation (EC) No. 1889/2005 of the European Parliament and of the Council of 26 October 2005 on controls of cash entering or leaving the [^{F54}European Union] ;

“minimum amount” has the meaning given by section 303 of the 2002 Act;

“modifications” includes omissions;

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“recoverable property” has the meaning given by section 316(1) of the 2002 Act;

“unlawful conduct” has the meaning given by section 241 of the 2002 Act.]

Textual Amendments

F54 Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011](#) (S.I. 2011/1043), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))

F546 S. 164A inserted (25.1.2010) by [Policing and Crime Act 2009](#) (c. 26), ss. **99(1)**, 116(3)(b); S.I. 2010/52, art. 2

^{F547} **165 Power to pay rewards. U.K.**

Textual Amendments

F547 S. 165 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005](#) (c. 11), s. 53(1), Sch. 4 para. 21(k), **Sch. 5**; S.I. 2005/1126, art. 2(2)(h)(i)

166 Agents. U.K.

- (1) If any person requests an officer or a person appointed by the Commissioners to transact any business relating to an assigned matter with him on behalf of another person, the officer or person so appointed may refuse to transact that business with him unless written authority from that other person is produced in such form as the Commissioners may direct.
- (2) Subject to subsection (1) above, anything required by the Customs and Excise Acts 1979 to be done by the importer or exporter of any goods may, except where the Commissioners otherwise require, be done on his behalf by an agent.

General offences

167 Untrue declarations, etc. U.K.

- (1) If any person either knowingly or recklessly—
 - (a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Commissioners or an officer, any declaration, notice, certificate or other document whatsoever; or
 - (b) makes any statement in answer to any question put to him by an officer which he is required by or under any enactment to answer, being a document or statement produced or made for any purpose of any assigned matter, which is untrue in any material particular, he shall be guilty of an offence under this subsection and may be detained; and any goods in relation to which the document or statement was made shall be liable to forfeiture.
- (2) Without prejudice to subsection (4) below, a person who commits an offence under subsection (1) above shall be liable—

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- (a) on summary conviction, to a penalty of the prescribed sum, 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.
- (3) If any person—
- (a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Commissioners or an officer, any declaration, notice, certificate or other document whatsoever; or
 - (b) makes any statement in answer to any question put to him by an officer which he is required by or under any enactment to answer.
- being a document or statement produced or made for any purpose of any assigned matter, which is untrue in any material particular, then, without prejudice to subsection (4) below, he shall be liable on summary conviction to a penalty of [^{F548}level 4 on the standard scale].
- (4) Where by reason of any such document or statement as is mentioned in subsection (1) or (3) above the full amount of any duty payable is not paid or any overpayment is made in respect of any drawback, allowance, rebate or repayment of duty, the amount of the duty unpaid or of the overpayment shall be recoverable as a debt due to the Crown or may be summarily recovered as a civil debt.
- [^{F549}(5) An amount of excise duty, or the amount of an overpayment in respect of any drawback, allowance, rebate or repayment of any excise duty, shall not be recoverable as mentioned in subsection (4) above unless the Commissioners have assessed the amount of the duty or of the overpayment as being excise duty due from the person mentioned in subsection (1) or (3) above and notified him or his representative accordingly.]

Textual Amendments

F548 Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 38, 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), ss. 289F, 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6

F549 S. 167(5) inserted (1.6.1997) by 1997 c. 16, s. 50(2), Sch. 6 para. 5; S.I. 1997/1305, art. 2

Modifications etc. (not altering text)

C586 S. 167 excluded (E.W.S.) by Film Levy Finance Act 1981 (c. 16, SIF 45A), s. 7(5)

C587 S. 167 amended by Finance Act 1985 (c. 54, SIF 40:1), s. 10(6)(c)

C588 S. 167 restricted (1.6.1997) by 1994 c. 9, ss. 12A, 12B (as inserted by 1997 c. 16, s. 50(2), Sch. 6 para. 1(1)); S.I. 1997/1305, art. 2

C589 S. 167 excluded (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), Sch. 2 para. 6; S.I. 2005/1126, art. 2(2)(d)

C590 s. 167(2)(a) modified (1.12.1992) by S.I. 1992/2790, reg. 12.

168 Counterfeiting documents, etc. **U.K.**

- (1) If any person—
- (a) counterfeits or falsifies any document which is required by or under any enactment relating to an assigned matter or which is used in the transaction of any business relating to an assigned matter; or

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- (b) knowingly accepts, receives or uses any such document so counterfeited or falsified; or
- (c) alters any such document after it is officially issued; or
- (d) counterfeits any seal, signature, initials or other mark of, or used by, any officer for the verification of such a document or for the security of goods or for any other purpose relating to an assigned matter,

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

- (2) A person guilty of an offence under this section shall be liable—
- (a) on summary conviction, to a penalty of the prescribed sum, 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.

Modifications etc. (not altering text)

C591 S. 168 amended by Finance Act 1985 (c. 54, SIF 40:1), s. 10(6)(d)

C592 S. 168 excluded (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), Sch. 2 para. 6; S.I. 2005/1126, art. 2(2)(d)

C593 S. 168(2)(a) modified (1.12.1992) by S.I. 1992/2790, reg.12.

^{F550}**169 False scales, etc.** **U.K.**

Textual Amendments

F550 S. 169 repealed (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 52(1)(a) (viii), 53(1), Sch. 5; S.I. 2005/1126, art. 2(2)(i)

170 Penalty for fraudulent evasion of duty, etc. **U.K.**

- (1) Without prejudice to any other provision of the Customs and Excise Acts 1979, if any person—

- (a) knowingly acquires possession of any of the following goods, that is to say—
 - (i) goods which have been unlawfully removed from a warehouse or Queen’s warehouse;
 - (ii) goods which are chargeable with a duty which has not been paid;
 - (iii) goods with respect to the importation or exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment; or

- (b) is in any way knowingly concerned in carrying, removing, depositing, harbouring, keeping or concealing or in any manner dealing with any such goods,

and does so with intent to defraud Her Majesty of any duty payable on the goods or to evade any such prohibition or restriction with respect to the goods he shall be guilty of an offence under this section and may be detained.

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- (2) Without prejudice to any other provision of the Customs and Excise Acts 1979, if any person is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempt at evasion—
 - (a) of any duty chargeable on the goods;
 - (b) of any prohibition or restriction for the time being in force with respect to the goods under or by virtue of any enactment; or
 - (c) of any provision of the Customs and Excise Acts 1979 applicable to the goods,
 he shall be guilty of an offence under this section and may be detained.
- (3) Subject to subsection [F551(4), (4A) [F552, [F553(4AA)],] (4B) or (4C)] below, a person guilty of an offence under this section 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 [F5547 years], or to both.
- (4) In the case of an offence under this section in connection with prohibition or restriction on importation or exportation having effect by virtue of section 3 of the ^{M28}Misuse of Drugs Act 1971, subsection (3) above shall have effect subject to the modifications specified in Schedule 1 to this Act.

[F555(4A) In the case of—

- (a) an offence under [F556subsection (1) or (2)] above committed in Great Britain in connection with a prohibition or restriction on the importation or exportation of any weapon or ammunition that is of a kind mentioned in section 5(1)(a), (ab), (aba), (ac), (ad), (ae), (af) or (c) or (1A)(a) of the Firearms Act 1968, [F557or]
- (b) any such offence committed in Northern Ireland in connection with a prohibition or restriction on the importation or exportation of any weapon or ammunition that is of a kind mentioned in [F558 Article 6(1)(a), (ab), (ac), (ad), (ae) or (c) or (1A)(a)] [F558 Article 45(1)(a), [F559, (aa)] (b), (c), (d), (e) or (g) or (2)(a)] of the Firearms (Northern Ireland) Order [F5601981][F5602004], or

[F561(c)

subsection (3)(b) above shall have effect [F562as if for the words “imprisonment for a term not exceeding 7 years” there were substituted the words “ imprisonment for life ”].]

[F563(4AA) In the case of an offence under subsection (1) or (2) above committed in connection with the prohibitions contained in sections 20 and 21 of the Forgery and Counterfeiting Act 1981, subsection (3)(b) above shall have effect as if for the words “7 years” there were substituted the words “ 10 years ”.]

(4B) In the case of an offence under subsection (1) or (2) above in connection with the prohibition contained in regulation 2 of the Import of Seal Skins Regulations 1996, subsection (3) above shall have effect as if—

- (a) for paragraph (a) there were substituted the following—
 - “(a) on summary conviction, to a fine not exceeding the statutory maximum or to imprisonment for a term not exceeding three months, or to both;”

and

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(b) in paragraph (b) for the words “7 years” there were substituted the words “2 years”.

[^{F564}(4C) In the case of an offence under subsection (1) or (2) above in connection with a prohibition or restriction relating to the importation, exportation or shipment as stores of nuclear material, subsection (3)(b) above shall have effect as if for the words “7 years” there were substituted the words “14 years”.]

- (5) In any case where a person would, apart from this subsection, be guilty of—
- (a) an offence under this section in connection with 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 this subsection.

[^{F565}(6) Where any person is guilty of an offence under this section, the goods in respect of which the offence was committed shall be liable to forfeiture.]

Textual Amendments

- F551** S. 170(3): words substituted (15.11.1996) by S.I. 1996/2686, **reg. 4(2)(a)**
- F552** Words in s. 170(3) substituted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 8(5)(a)**; S.I. 2009/3074, art. 2(q)
- F553** Word in s. 170(3) inserted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(5)(a)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F554** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), **s. 12(1)(a)(6)**
- F555** S. 170(4A) substituted (22.1.2004) by Criminal Justice Act 2003 (c. 44), **ss. 293(4)**, 336(3), (4) (with s. 293(5)); S.I. 2004/81, art. 3(1)(2)(b)
- F556** Words in s. 170(4A)(a) substituted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(4)(a)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F557** Word in s. 170(4A)(a) inserted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(5)(b)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F558** Words in s. 170(4A)(b) substituted (N.I.) (1.2.2005) by The Firearms (Northern Ireland) Order 2004 (S.I. 2004/702), art. 1(3), **Sch. 7 para. 5** (with art. 81); S.R. 2005/4, **art. 3** (with arts. 4-7)
- F559** Word in s. 170(4A)(b) inserted (N.I.) (20.9.2005) by The Firearms (Amendment) (Northern Ireland) Order 2005 (S.I. 2005/1966), arts. 1(2), **3(4)(c)**
- F560** Word in s. 170(4A)(b) substituted (N.I.) (1.2.2005) by The Firearms (Northern Ireland) Order 2004 (S.I. 2004/702), art. 1(3), **Sch. 7 para. 5** (with art. 81); S.R. 2005/4, **art. 3** (with arts. 4-7)
- F561** S. 170(4A)(c) and word omitted (14.7.2014) by virtue of Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(5)(c)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F562** Words in s. 170(4A) substituted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(4)(b)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F563** S. 170(4AA) inserted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(5)(d)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F564** S. 170(4C) inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 8(5)(b)**; S.I. 2009/3074, **art. 2(q)**
- F565** S. 170(6) inserted (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 3(1), **Sch. 2 para. 7**; S.I. 1992/3104, **art. 2(1)**.

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.

Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 03 July 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)

- C594** S. 170 applied (15.2.2008) by [The Fluorinated Greenhouse Gases Regulations 2008 \(S.I. 2008/41\)](#), regs. 1(1)(b), **12** (with reg. 1(2))
- C595** S. 170 applied (9.3.2009) by [The Fluorinated Greenhouse Gases Regulations 2009 \(S.I. 2009/261\)](#), reg.17
- C596** S. 170: power to extend conferred (30.11.2009) by [Criminal Justice and Immigration Act 2008 \(c. 4\)](#), s. 153(7), **Sch. 17 para. 9(1)**; S.I. 2009/3074, art. 2(q)
- C597** S. 170(3)(b) modified (1.5.2004) by [Export of Goods, Transfer of Technology and Provision of Technical Assistance \(Control\) Order 2003 \(S.I. 2003/2764\)](#), arts. 1, **21(6)**
- C598** S. 170(3)(b) modified (1.10.2006) by [The Export of Radioactive Sources \(Control\) Order 2006 \(S.I. 2006/1846\)](#), arts. 1, **12(4)**
- C599** S. 170(3)(b) modified (27.4.2007) by [The Export Control \(North Korea\) Order 2007 \(S.I. 2007/1334\)](#), arts. 1(1), **6(6)**
- C600** S. 170(3)(b) modified (26.5.2007) by [The Export Control \(Iran\) Order 2007 \(S.I. 2007/1526\)](#), arts. 1(1), **5(6)**
- C601** S. 170(3)(b) modified (23.4.2008) by [The Export Control \(Burma\) Order 2008 \(S.I. 2008/1098\)](#), arts. 1(1), **10(6)**
- C602** S. 170(3)(b) modified (6.4.2009) by [The Export Control Order 2008 \(S.I. 2008/3231\)](#), arts. 1, **42**
- C603** S. 170(3)(b) modified (18.3.2011) by [The Export Control \(Libya\) Order 2011 \(S.I. 2011/825\)](#), arts. 1(1), **6(4)**
- C604** S. 170(3)(b) modified (13.6.2011) by [The Export Control \(Iran\) Order 2011 \(S.I. 2011/1297\)](#), arts. 1, **13(4)** (with art. 4)
- C605** S. 170(3)(b) modified (5.9.2011) by [The Export Control \(Belarus\) and \(Syria Amendment\) Order 2011 \(S.I. 2011/2010\)](#), arts. 1(1), **6(4)**
- C606** S. 170(3)(b) modified (20.2.2012) by [The Forest Law Enforcement, Governance and Trade Regulations 2012 \(S.I. 2012/178\)](#), regs. 1(2), **12**
- C607** S. 170(3)(b) modified (5.4.2012) by [The Export Control \(Syria Sanctions\) and \(Miscellaneous Amendments\) Order 2012 \(S.I. 2012/810\)](#), arts. 1(1), **14(5)**
- C608** S. 170(3)(b) modified (5.4.2012) by [The Export Control \(Syria Sanctions\) and \(Miscellaneous Amendments\) Order 2012 \(S.I. 2012/810\)](#), arts. 1(1), **14(4)**
- C609** S. 170(3)(b) modified (1.6.2012) by [The Export Control \(Iran Sanctions\) Order 2012 \(S.I. 2012/1243\)](#), arts. 1(1), **18(4)**
- C610** S. 170(3)(b) modified (1.6.2012) by [The Export Control \(Iran Sanctions\) Order 2012 \(S.I. 2012/1243\)](#), arts. 1(1), **18(5)**
- C611** S. 170(3)(b) modified (28.8.2013) by [The Export Control \(Burma Sanctions\) Order 2013 \(S.I. 2013/1964\)](#), arts. 1(1), **8(4)**
- C612** S. 170(3)(b) modified (6.9.2013) by [The Export Control \(Syria Sanctions\) Order 2013 \(S.I. 2013/2012\)](#), arts. 1(1), **17(5)**
- C613** S. 170(3)(b) modified (6.9.2013) by [The Export Control \(Syria Sanctions\) Order 2013 \(S.I. 2013/2012\)](#), arts. 1(1), **17(4)**
- C614** S. 170(3)(b) modified (7.1.2014) by [The Export Control \(North Korea and Ivory Coast Sanctions and Syria Amendment\) Order 2013 \(S.I. 2013/3182\)](#), arts. 1(1), **12(4)**
- C615** S. 170(3)(b) modified (7.1.2014) by [The Export Control \(North Korea and Ivory Coast Sanctions and Syria Amendment\) Order 2013 \(S.I. 2013/3182\)](#), arts. 1(1), **12(5)**
- C616** S. 170(3)(b) modified (26.9.2014) by [The Export Control \(Russia, Crimea and Sevastopol Sanctions\) Order 2014 \(S.I. 2014/2357\)](#), arts. 1(1), **11(5)**
- C617** S. 170(3)(b) modified (26.9.2014) by [The Export Control \(Russia, Crimea and Sevastopol Sanctions\) Order 2014 \(S.I. 2014/2357\)](#), arts. 1(1), **11(4)**

Marginal Citations

M28 1971 c. 38.

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^{F566}**170A** Offence of handling goods subject to unpaid excise duty. **U.K.**

Textual Amendments

F566 S. 170A omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 123(2), [Sch. 41 para. 25\(b\)](#); S.I. 2009/511, art. 2 (with art. 4)

Modifications etc. (not altering text)

C618 S. 170A applied (with modifications) (24.11.2003) by [The Channel Tunnel \(Alcoholic Liquor and Tobacco Products\) Order 2003 \(S.I. 2003/2758\)](#), arts. 1, 3, [Sch.](#)

C619 S. 170A applied (with modifications) (17.3.2000) by S.I. 2000/426, art. 4, [Sch. 2](#)

^{F567}**170B** Offence of taking preparatory steps for evasion of excise duty. **U.K.**

- (1) If any person is knowingly concerned in the taking of any steps with a view to the fraudulent evasion, whether by himself or another, of any duty of excise on any goods, he shall be liable—
 - (a) on summary conviction, to a penalty of the prescribed sum or of three times the amount of the duty, whichever is the greater, or to imprisonment for a term not exceeding six months or to both; and
 - (b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding seven years or to both.
- (2) Where any person is guilty of an offence under this section, the goods in respect of which the offence was committed shall be liable to forfeiture.

Textual Amendments

F567 S. 170B wholly in force (1.6.1993) by 1992 c. 48, s. 3(1), [Sch. 2 para. 8](#); S.I. 1993/1341, art. 2, [Sch.](#)

171 General provisions as to offences and penalties. **U.K.**

- (1) Where—
 - (a) by any provision of any enactment relating to an assigned matter a punishment is prescribed for any offence thereunder or for any contravention of or failure to comply with any regulation, direction, condition or requirement made, given or imposed thereunder; and
 - (b) any person is convicted in the same proceedings of more than one such offence, contravention or failure,that person shall be liable to that punishment for each such offence, contravention or failure of which he is so convicted.
- (2) In this Act the “prescribed sum”, in relation to the penalty provided for an offence, means—
 - (a) if the offence was committed in England [^{F568}or Wales], the prescribed sum within the meaning of [^{F569}section 32 of the Magistrates’ Courts Act 1980 (£1,000 or other sum substituted by order under section 143(1) of that Act)];

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- (b) if the offence was committed in Scotland, the prescribed sum within the meaning of [^{F570}subsection (8) of section 225 of the Criminal Procedure (Scotland) Act 1995 (£5,000 or other sum substituted by order under subsection (4) of that section)];
- [^{F571}(c) if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the Fines and Penalties (Northern Ireland) Order 1984 (£1,000 or other sum substituted by order under Article 17 of that Order);]

and in subsection (1)(a) above, the reference to a provision by which a punishment is prescribed includes a reference to a provision which makes a person liable to a penalty of the prescribed sum within the meaning of this subsection.

^{F572}(2A)

- (3) Where a penalty for an offence under any enactment relating to an assigned matter is required to be fixed by reference to the value of any goods, that value shall be taken as the price which those goods might reasonably be expected to have fetched, after payment of any duty or tax chargeable thereon, if they had been sold in the open market at or about the date of the commission of the offence for which the penalty is imposed.
- (4) Where an offence under any enactment relating to an assigned matter which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body corporate or any person purporting to act in any such capacity, he as well as the body corporate shall be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

In this subsection “director”, in relation to any body corporate established by or under any enactment for the purpose of carrying on under national ownership any industry or part of an industry or undertaking, being a body corporate whose affairs are managed by the members thereof, means a member of that body corporate.

[^{F573}(4A) Subsection (4) shall not apply to an offence which relates to a matter listed in Schedule 1 to the Commissioners for Revenue and Customs Act 2005 (former Inland Revenue matters).]

- (5) Where in any proceedings for an offence under the customs and excise Acts any question arises as to the duty or the rate thereof chargeable on any imported goods, and it is not possible to ascertain the relevant time specified in section 43 above [^{F574}or the relevant excise duty point], that duty or rate shall be determined as if the goods had been imported without entry at the time when the proceedings were commenced [^{F574}or, as the case may be, as if the time when the proceedings were commenced was the relevant excise duty point.]

Textual Amendments

F568 Words substituted by [S.I. 1984/703](#), (N.I. 3) Sch. 6 para. 7(a)

F569 Words substituted by [Magistrates' Courts Act 1980](#) (c. 43, SIF 82), s. 154, [Sch. 7 para. 178](#)

F570 Words in s. 171(2)(b) substituted (1.4.1996) by [1995 c. 40](#), ss. 5, 7(2), [Sch. 4 para. 18\(5\)](#)

F571 S. 171(2)(c) inserted by [S.I. 1984/703](#), (N.I. 3) Sch. 6 para. 7(b)

F572 S. 171(2A) repealed (5.11.1993) by [1993 c. 50](#), s. 1(1), [Sch 1](#), Pt. XIV Gp. 2.

F573 [S. 171\(4A\)](#) inserted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005](#) (c. 11), s. 53(1), [Sch. 4 para. 28](#); [S.I. 2005/1126](#), art. 2(2)(h)

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F574 Words in s. 171(5) inserted (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 3(1), **Sch. 2 para. 9(a)(b)**; S.I. 1992/3104, **art. 2(1)**.

Miscellaneous

172 Regulations. U.K.

- (1) Any power to make regulations under this Act shall be exercisable by statutory instrument.
- (2) Subject to subsection (3) below, a statutory instrument containing regulations made under this Act shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (3) A statutory instrument containing regulations made under section 120 above shall be subject to annulment in pursuance of a resolution of the House of Commons.

173 Directions. U.K.

Directions given under any provision of this Act may make different provision for different circumstances and may be varied or revoked by subsequent directions thereunder.

174 ^{F575} **U.K.**

Textual Amendments

F575 S. 174 repealed by Isle of Man Act 1979 (c. 58), **Sch. 2**

175 Scotland—special provisions. U.K.

- (1) In the application of this Act to Scotland—
 - (a) any reference to costs shall be construed as a reference to expenses;
 - (b) any provision that any amount shall be recoverable summarily as a civil debt shall be construed as if the word “summarily” were omitted;
 - (c) any reference to a plaintiff shall be construed as a reference to a pursuer;
 - (d) any reference to a magistrates’ court shall be construed as a reference to the sheriff court.

(2) ^{F576}

Textual Amendments

F576 S. 175(2) repealed by Law Reform (Miscellaneous Provisions) (Scotland) Act 1980 (c. 55, SIF 72:2), s. 28(2), **Sch. 3**

^{F577} **176 Game licences. S.R. & O. 1908/844. E+W**

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Textual Amendments

F577 S. 176 repealed (1.8.2007) by [The Regulatory Reform \(Game\) Order 2007 \(S.I. 2007/2007\)](#), art. 1(1), [Sch. para. 1\(n\)](#)

177 Consequential amendments, repeals and saving and transitional provisions. **U.K.**

- (1) The enactments specified in Schedule 4 to this Act shall be amended in accordance with the provisions of that Schedule.
- (2)
- ^{F578}(3) The enactments specified in Schedule 6 to this Act are hereby repealed to the extent specified in the third column of that Schedule.
- (4) The saving and transitional provisions contained in Schedule 7 to this Act shall have effect.
- (5) The provisions of Schedules 4, 5 and 7 to this Act shall not be taken as prejudicing the operation of sections 15 to 17 of the ^{M29}Interpretation Act 1978 (which relate to the effect of repeals).

Textual Amendments

F578 S. 177(2) repealed by [Statute Law \(Repeals\) Act 1986 \(c. 12\)](#), s. 1(1), [Sch. 1 Pt. III](#)

Modifications etc. (not altering text)

C620 The text of s. 177(1)(3) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Marginal Citations

M29 1978 c. 30.

178 Citation and commencement. **U.K.**

- (1) This Act may be cited as the Customs and Excise Management Act 1979.
- (2) This Act, the ^{M30}Customs and Excise Duties (General Reliefs) Act 1979, the ^{M31}Alcoholic Liquor Duties Act 1979, the ^{M32}Hydrocarbon Oil Duties Act 1979 ^{F579} and the ^{M33}Tobacco Products Duty Act 1979 may be cited together as the Customs and Excise Acts 1979.
- (3) This Act shall come into operation on 1st April 1979.

Textual Amendments

F579 Words in s. 178(2) repealed (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 82, [Sch. 18 Pt. II](#).

Marginal Citations

M30 1979 c. 3.

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.

Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 03 July 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)

M31 1979 c. 4.

M32 1979 c. 5.

M33 1979 c. 7.

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SCHEDULES

SCHEDULE 1 U.K.

Sections 50(5), 68(4) and 170(4).

CONTROLLED DRUGS: VARIATION OF PUNISHMENTS FOR CERTAIN OFFENCES UNDER THIS ACT

- 1 Section 50(4), 68(3) and 170(3) of this Act shall have effect in a case where the goods in respect of which the offence referred to in that subsection was committed were a Class A drug [^{F580}, Class B drug or a temporary class drug] as if for the words from shall be liable onwards there were substituted the following words, that is to say—

“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;
- [^{F581}(b) on conviction on indictment—
 - (i) where the goods were a Class A drug, to a penalty of any amount, or to imprisonment for life, or to both; and
 - (ii) where they were a Class B drug [^{F582} or a temporary class drug], to a penalty of any amount, or to imprisonment for a term not exceeding 14 years, or to both.”].

Textual Amendments

- F580** Words in Sch. 1 para. 1 substituted (15.11.2011) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 17 para. 21\(a\)\(i\)](#); S.I. 2011/2515, art. 3(g)
- F581** Sch. 1 para. 1: paragraph set out as para. (b) of ss. 50(4), 68(3) and 170(3) substituted by [Controlled Drugs \(Penalties\) Act 1985 \(c. 39, SIF 84\), ss. 1\(2\), 2\(2\)](#)
- F582** Words in Sch. 1 para. 1(b)(ii) inserted (15.11.2011) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 17 para. 21\(a\)\(ii\)](#); S.I. 2011/2515, art. 3(g)

- 2 Section 50(4), 68(3) and 170(3) of this Act shall have effect in a case where the goods in respect of which the offence referred to in that subsection was committed were a Class C drug as if for the words from shall be liable onwards there were substituted the following words, that is to say—

“shall be liable—

- (a) on summary conviction ^{F583}, to a penalty of three times the value of the goods or £500, whichever is the greater, or to imprisonment for a term not exceeding 3 months, or to both;
- (b)
- ^{F584}(c) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding [^{F585}14 years], or to both.”.

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.
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Textual Amendments

- F583** Words repealed by [S.I. 1980/704 \(N.I. 6\)](#) Sch. 1 para. 83, Sch. 2
- F584** Sch. 1 para. 2: paragraph set out as para. (b) of ss. 50(4), 68(3) and 170(3) repealed by [S.I. 1980/704 \(N.I. 6\)](#) Sch. 1 para. 83, Sch. 2
- F585** Words in Sch. 1 para. 2(c) substituted (29.1.2004) by [Criminal Justice Act 2003 \(c. 44\)](#), s. 336(3)(4), [Sch. 28 para. 2](#); [S.I. 2004/81](#), art. 4(1)(2)(k)

- 3 In this Schedule Class A drug, Class B drug [^{F586}, “Class C drug” and “temporary class drug”] have the same meanings as in the ^{M34}Misuse of Drugs Act 1971.

Textual Amendments

- F586** Words in Sch. 1 para. 3 substituted (15.11.2011) by [Police Reform and Social Responsibility Act 2011 \(c. 13\)](#), s. 157(1), [Sch. 17 para. 21\(b\)](#); [S.I. 2011/2515](#), art. 3(g)

Marginal Citations

- M34** 1971 c. 38.

SCHEDULE 2 **U.K.**

Section 126(3).

COMPOSITE GOODS: SUPPLEMENTARY PROVISIONS AS TO EXCISE DUTIES AND DRAWBACKS

Duties

- 1 (1) Where under subsection (1) of the principal section imported goods of any class or description are chargeable with a duty of excise in respect of any article contained in the goods as a part or ingredient of them and it appears to the Treasury on the recommendation of the Commissioners that to charge the duty according to the quantity of the article used in the manufacture or preparation of the goods (as provided by the principal section) is inconvenient and of no material advantage to the revenue or to importers of goods of that class or description, then the Treasury may by order give a direction in relation to goods of that class or description under and in accordance with this paragraph.
- (2) An order under this paragraph may direct that in the case of goods of the class or description to which it applies the duty chargeable shall be calculated in such of the following ways as may be provided by the order, that is to say—
- at a rate specified in the order by reference to the weight, quantity or value of the goods; or
 - by reference to a quantity so specified of the article, and (where material) on the basis that the article is of such value, type or quality as may be so specified.
- (3) If it appears to the Treasury on the recommendation of the Commissioners that, in the case of goods of any class or description, the net amounts payable in the absence of any direction under this paragraph are insignificant, the order may direct that any such goods shall be treated for the purpose of the duty as not containing the article in respect of which the duty is chargeable.

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- (4) If it appears to the Treasury on the recommendation of the Commissioners that goods of any class or description are substantially of the same nature and use as if they consisted wholly of the article in respect of which the duty is chargeable, the order may direct that any such goods shall be treated for the purpose of the duty as consisting wholly of that article.
- (5) In making an order under this paragraph the Treasury shall have regard to the quantity and (where material) the type or quality of the article in question appearing to them, on the advice of the Commissioners, to be ordinarily used in the manufacture or preparation of goods of the class or description to which the order applies which are imported into the United Kingdom.
- 2 Where a direction given by virtue of paragraph 1 above is in force as regards goods of any class or description and any article contained in them, and goods of that class or description are imported into the United Kingdom containing a quantity of that article such as, in the opinion of the Commissioners, to suggest that advantage is being taken of the direction for the purpose of evading duty on the article, the Commissioners may, notwithstanding the direction, require that on those goods the duty in question shall be calculated as if they consisted wholly of that article or (if the Commissioners see fit) shall be calculated according to the quantity of the article actually contained in the goods.
- 3 Nothing in paragraphs 1 and 2 above shall affect the powers of the Treasury under subsection (2) of the principal section; and any goods as regards which a direction under that subsection is for the time being in force shall be deemed to be excepted from any order under paragraph 1 above.

Drawbacks

- 4 Where a direction is given by virtue of paragraph 1 above as regards imported goods of any class or description, the Treasury may by order provide that for the purpose of allowing any drawback of excise duties there shall, in such cases and subject to such conditions (if any) as may be specified in the order, be treated as paid on imported goods of that class or description the same duties as would be chargeable apart from the direction.
- 5 (1) Where, in the case of imported goods of any class or description which contain as a part or ingredient any article chargeable with a duty of excise, drawback of the duty may be allowed in respect of the article according to the quantity contained in the goods or the quantity used in their preparation or manufacture, and it appears to the Treasury on the recommendation of the Commissioners that to allow the drawback according to that quantity is inconvenient and of no material advantage to the revenue or to the persons entitled to the drawback, then the Treasury may by order give the like directions as to the manner in which the drawback is to be calculated, or in which the goods are to be treated for the purposes of the drawback, as by virtue of paragraph 1 above they may give in relation to charging duty.
- (2) For the purposes of this paragraph, the reference in paragraph 1(5) above to goods imported into the United Kingdom shall be taken as a reference to goods in the case of which the drawback may be allowed.

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Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 03 July 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)

Supplementary

- 6 Where any order under paragraph 1 or 5 above directs that, for the purpose of any duty or of any drawback, goods are to be treated as not containing or as consisting wholly of a particular article, the goods shall be so treated also for the purpose of determining whether any other duty is chargeable or any other drawback may be allowed, as the case may be; but any duty or drawback which is charged or allowed shall, notwithstanding the direction, be calculated by reference to the actual quantity and value of the goods and, except for the duty or drawback to which the direction relates, by reference to their actual composition.
- 7 Where a resolution passed by the House of Commons has statutory effect under the ^{M35}Provisional Collection of Taxes Act 1968 in relation to any duty of excise charged on imported goods, and any provision about the duty contained in an order under paragraph 1 above is expressed to be made in view of the resolution, then that provision may be varied or revoked retrospectively by an order made not later than one month after the resolution ceases to have statutory effect, and that order may include provision for repayment of any duty overpaid or for other matters arising from its having retrospective effect; but no such order shall have retrospective effect for the purpose of increasing the duty chargeable on any goods.

Marginal Citations

M35 1968 c. 2.

- 8 The power to make orders under this Schedule shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.

Interpretation

- 9 In this Schedule the principal section means section 126 of this Act.

[^{F587}SCHEDULE 2A U.K.]

Section 139(5A)

SUPPLEMENTARY PROVISIONS RELATING TO THE DETENTION OF THINGS AS LIABLE TO FORFEITURE

Textual Amendments

F587 Sch. 2A inserted (with effect in accordance with s. 226(8) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 226\(7\)](#)

Interpretation

- 1 In this Schedule, references (however expressed) to a thing being detained are references to a thing being detained as liable to forfeiture under the customs and excise Acts.

Status: Point in time view as at 26/09/2014. This version of this Act contains provisions that are prospective.
Changes to legislation: *Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 03 July 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)*

Period of detention

- 2 (1) This paragraph applies where a thing is detained.
- (2) The thing may be detained for 30 days beginning with the day on which the thing is first detained.
- (3) The thing is deemed to be seized as liable to forfeiture under the customs and excise Acts if its detention ceases to be authorised under this paragraph.

Notice of detention

- 3 (1) The Commissioners must take reasonable steps to give written notice of the detention of any thing, and of the grounds for the detention, to any person who to their knowledge was, at the time of the detention, the owner or one of the owners of the thing.
- (2) But notice need not be given under sub-paragraph (1) if the detention occurred in the presence of—
- (a) the person whose offence or suspected offence occasioned the detention,
 - (b) the owner or any of the owners of the thing detained or any servant or agent of such an owner, or
 - (c) in the case of any thing detained on a ship or aircraft, the master or commander.

Unauthorised removal or disposal: penalties etc

- 4 (1) This paragraph applies where a thing is detained and, with the agreement of a person within sub-paragraph (2) (“the responsible person”), the thing remains at the place where it is first detained (rather than being removed and detained elsewhere).
- (2) A person is within this sub-paragraph if the person is—
- (a) the owner or any of the owners of the thing at the time it was detained or any servant or agent of such an owner, or
 - (b) a person whom the person who detains the thing reasonably believes to be a person within paragraph (a).
- (3) If the responsible person fails to prevent the unauthorised removal or disposal of the thing from the place where it is detained, that failure attracts a penalty under section 9 of the Finance Act 1994 (civil penalties).
- (4) The removal or disposal of the thing is unauthorised unless it is done with the permission of a proper officer of Revenue and Customs.
- (5) Where any duty of excise is payable in respect of the thing—
- (a) the penalty is to be calculated by reference to the amount of that duty (whether it has been paid or not), and
 - (b) section 9 of the Finance Act 1994 has effect as if in subsection (2)(a) the words “5 per cent of” were omitted.
- (6) If no duty of excise is payable in respect of the thing, that section has effect as if the penalty provided for by subsection (2)(b) of that section were whichever is the greater of—
- (a) the value of the thing at the time it was first detained, or

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- (b) £250.
- 5 (1) This paragraph applies where—
- (a) a thing is detained at a revenue trader's premises,
 - (b) the thing is liable to forfeiture under the customs and excise Acts, and
 - (c) without the permission of a proper officer of Revenue and Customs, the thing is removed from the trader's premises, or otherwise disposed of, by any person.
- (2) The Commissioners may seize, as liable to forfeiture under the customs and excise Acts, goods of equivalent value to the thing, from the revenue trader's stock.
- (3) For the purposes of this paragraph, a revenue trader's premises include any premises used to hold or store anything for the purposes of the revenue trader's trade, regardless of who owns or occupies the premises.]

SCHEDULE 3 **U.K.**

Sections 139, 143 and 145.

PROVISIONS RELATING TO FORFEITURE

Modifications etc. (not altering text)

- C621** Sch. 3 extended by [S.I. 1987/1521](#), **reg. 3(2)**; 1987/2105, reg. 5(1) and 1988/1476, art. 5(1)
- C622** Sch. 3 amended by [S.I. 1988/1852](#) (N.I. 19), **art. 4(2)**
- C623** Sch. 3 extended (E.W.S.) by [Scotch Whisky Act 1988](#) (c. 22, SIF 109:1), **s. 1(4)**
- C624** Sch. 3 extended (01.01.1992) by [S.I. 1991/2724](#), **reg. 10(1)**
Sch. 3 extended (01.01.1992) by [S.I. 1991/2725](#), **reg. 6(1)**
- C625** Sch. 3 extended (01.01.1992) by [S.I. 1991/2727](#), **reg. 7(1)**
- C626** Sch. 3 applied (23.6.1993) by [S.I. 1993/1353](#), **reg. 4(1)**
Sch. 3 applied (1.7.1995) by [S.I. 1995/1447](#), **reg. 4(1)**
- C627** Sch. 3 applied (1.7.2004) by [The Goods Infringing Intellectual Property Rights \(Customs\) Regulations 2004](#) (S.I. 2004/1473), regs. 1, **7(1)** (with reg. 2(3))
- C628** Sch. 3 applied (10.1.2012) by [The Postal Packets \(Revenue and Customs\) Regulations 2011](#) (S.I. 2011/3036), regs. 1, **20(2)** (with regs. 8, 25)

Notice of seizure

- 1 (1) The Commissioners shall, except as provided in sub-paragraph (2) below, give notice of the seizure of any thing as liable to forfeiture and of the grounds therefor to any person who to their knowledge was at the time of the seizure the owner or one of the owners thereof.
- (2) Notice need not be given under this paragraph if the seizure was made in the presence of—
- (a) the person whose offence or suspected offence occasioned the seizure; or
 - (b) the owner or any of the owners of the thing seized or any servant or agent of his; or
 - (c) in the case of any thing seized in any ship or aircraft, the master or commander.

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Modifications etc. (not altering text)

C629 Sch. 3 para. 1 modified by S.I. 1986/260, **regs. 5(k)**, 18

C630 Sch. 3 para. 1(1) excluded (10.1.2012) by **The Postal Packets (Revenue and Customs) Regulations 2011** (S.I. 2011/3036), **regs. 1, 8** (with **reg. 25**)

- 2 Notice under paragraph 1 above shall be given in writing and shall be deemed to have been duly served on the person concerned—
- (a) if delivered to him personally; or
 - (b) if addressed to him and left or forwarded by post to him at his usual or last known place of abode or business or, in the case of a body corporate, at their registered or principal office; or
 - (c) where he has no address within the United Kingdom [^{F588}or the Isle of Man], or his address is unknown, by publication of notice of the seizure in the London, Edinburgh or Belfast Gazette.

Textual Amendments

F588 Words inserted by **Isle of Man Act 1979 (c. 58), Sch. 1 para. 23**

Notice of claim

- 3 Any person claiming that any thing seized as liable to forfeiture is not so liable shall, within one month of the date of the notice of seizure or, where no such notice has been served on him, within one month of the date of the seizure, give notice of his claim in writing to the Commissioners at any office of customs and excise.
- 4 (1) Any notice under paragraph 3 above shall specify the name and address of the claimant and, in the case of a claimant who is outside the United Kingdom [^{F589}and the Isle of Man], shall specify the name and address of a solicitor in the United Kingdom who is authorised to accept service of process and to act on behalf of the claimant.
- (2) Service of process upon a solicitor so specified shall be deemed to be proper service upon the claimant.

Textual Amendments

F589 Words inserted by **Isle of Man Act 1979 (c. 58), Sch. 1 para. 24**

Modifications etc. (not altering text)

C631 Sch. 3 para. 4 applied (with modifications) (E.W.S.) (23.12.2011) by **The Legal Services Act 2007 (Designation as a Licensing Authority) (No. 2) Order 2011** (S.I. 2011/2866), **art. 1(2), Sch. 2**

C632 Sch. 3 para. 4(1)(2) amended (E.W.) (01.01.1992) by S.I. 1991/2684, **arts. 2, 4, Sch.1**

Condemnation

- 5 If on the expiration of the relevant period under paragraph 3 above for the giving of notice of claim in respect of any thing no such notice has been given to the Commissioners, or if, in the case of any such notice given, any requirement of

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paragraph 4 above is not complied with, the thing in question shall be deemed to have been duly condemned as forfeited.

6 Where notice of claim in respect of any thing is duly given in accordance with paragraphs 3 and 4 above, the Commissioners shall take proceedings for the condemnation of that thing by the court, and if the court finds that the thing was at the time of seizure liable to forfeiture the court shall condemn it as forfeited.

7 Where any thing is in accordance with either of paragraphs 5 or 6 above condemned or deemed to have been condemned as forfeited, then, without prejudice to any delivery up or sale of the thing by the Commissioners under paragraph 16 below, the forfeiture shall have effect as from the date when the liability to forfeiture arose.

Proceedings for condemnation by court

8 Proceedings for condemnation shall be civil proceedings and may be instituted—

- (a) in England or Wales either in the High Court or in a magistrates' court;
- (b) in Scotland either in the Court of Session or in the sheriff court;
- (c) in Northern Ireland either in the High Court or in a court of summary jurisdiction.

9 Proceedings for the condemnation of any thing instituted in a magistrates' court in England or Wales, in the sheriff court in Scotland or in a court of summary jurisdiction in Northern Ireland may be so instituted—

- (a) in any such court having jurisdiction in the place where any offence in connection with that thing was committed or where any proceedings for such an offence are instituted; or
- (b) in any such court having jurisdiction in the place where the claimant resides or, if the claimant has specified a solicitor under paragraph 4 above, in the place where that solicitor has his office; or
- (c) in any such court having jurisdiction in the place where that thing was found, detained or seized or to which it is first brought after being found, detained or seized.

Modifications etc. (not altering text)

C633 Sch. 3 para. 9(b) amended (E.W.) (01.01.1992) by S.I. 1991/2684, arts. 2, 4, **Sch. 1**

C634 Sch. 3 para. 9(b) applied (with modifications) (E.W.S.) (23.12.2011) by [The Legal Services Act 2007 \(Designation as a Licensing Authority\) \(No. 2\) Order 2011 \(S.I. 2011/2866\)](#), art. 1(2), **Sch. 2**

10 (1) In any proceedings for condemnation instituted in England, Wales or Northern Ireland, the claimant or his solicitor shall make oath that the thing seized was, or was to the best of his knowledge and belief, the property of the claimant at the time of the seizure.

(2) In any such proceedings instituted in the High Court, the claimant shall give such security for the costs of the proceedings as may be determined by the Court.

(3) If any requirement of this paragraph is not complied with, the court shall give judgment for the Commissioners.

11 (1) In the case of any proceedings for condemnation instituted in a magistrates' court in England or Wales, without prejudice to any right to require the statement of a case

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for the opinion of the High Court, either party may appeal against the decision of that court to the Crown Court.

- (2) In the case of any proceedings for condemnation instituted in a court of summary jurisdiction in Northern Ireland, without prejudice to any right to require the statement of a case for the opinion of the High Court, either party may appeal against the decision of that court to the county court.

- 12 Where an appeal, including an appeal by way of case stated, has been made against the decision of the court in any proceedings for the condemnation of any thing, that thing shall, pending the final determination of the matter, be left with the Commissioners or at any convenient office of customs and excise.

Provisions as to proof

- 13 In any proceedings arising out of the seizure of any thing, the fact, form and manner of the seizure shall be taken to have been as set forth in the process without any further evidence thereof, unless the contrary is proved.
- 14 In any proceedings, the condemnation by a court of any thing as forfeited may be proved by the production either of the order or certificate of condemnation or of a certified copy thereof purporting to be signed by an officer of the court by which the order or certificate was made or granted.

Special provisions as to certain claimants

- 15 For the purposes of any claim to, or proceedings for the condemnation of, any thing, where that thing is at the time of seizure the property of a body corporate, of two or more partners or of any number of persons exceeding five, the oath required by paragraph 10 above to be taken and any other thing required by this Schedule or by any rules of the court to be done by, or by any person authorised by, the claimant or owner may be taken or done by, or by any other person authorised by, the following persons respectively, that is to say—
- (a) where the owner is a body corporate, the secretary or some duly authorised officer of that body;
 - (b) where the owners are in partnership, any one of those owners;
 - (c) where the owners are any number of persons exceeding five not being in partnership, any two of those persons on behalf of themselves and their co-owners.

Power to deal with seizures before condemnation, etc.

- 16 Where any thing has been seized as liable to forfeiture the Commissioners may at any time if they see fit and notwithstanding that the thing has not yet been condemned, or is not yet deemed to have been condemned, as forfeited—
- (a) deliver it up to any claimant upon his paying to the Commissioners such sum as they think proper, being a sum not exceeding that which in their opinion represents the value of the thing, including any duty or tax chargeable thereon which has not been paid;
 - (b) if the thing seized is a living creature or is in the opinion of the Commissioners of a perishable nature, sell or destroy it.
- 17 (1) If, where any thing is delivered up, sold or destroyed under paragraph 16 above, it is held in proceedings taken under this Schedule that the thing was not liable to

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forfeiture at the time of its seizure, the Commissioners shall, subject to any deduction allowed under sub-paragraph (2) below, on demand by the claimant tender to him—

- (a) an amount equal to any sum paid by him under sub-paragraph (a) of that paragraph; or
- (b) where they have sold the thing, an amount equal to the proceeds of sale; or
- (c) where they have destroyed the thing, an amount equal to the market value of the thing at the time of its seizure.

(2) Where the amount to be tendered under sub-paragraph (1)(a), (b) or (c) above includes any sum on account of any duty or tax chargeable on the thing which had not been paid before its seizure the Commissioners may deduct so much of that amount as represents that duty or tax.

(3) If the claimant accepts any amount tendered to him under sub-paragraph (1) above, he shall not be entitled to maintain any action on account of the seizure, detention, sale or destruction of the thing.

(4) For the purposes of sub-paragraph (1)(c) above, the market value of any thing at the time of its seizure shall be taken to be such amount as the Commissioners and the claimant may agree or, in default of agreement, as may be determined by a referee appointed by the Lord Chancellor (not being an official of any government department [^{F590} or an office-holder in, or a member of the staff of, the Scottish Administration]), whose decision shall be final and conclusive; and the procedure on any reference to a referee shall be such as may be determined by the referee.

[^{F591}(5) The Lord Chancellor may make an appointment under sub-paragraph (4) only with the concurrence—

- (a) where the proceedings referred to in sub-paragraph (1) were taken in England and Wales, of the Lord Chief Justice of England and Wales;
- (b) where those proceedings were taken in Scotland, of the Lord President of the Court of Session;
- (c) where those proceedings were taken in Northern Ireland, of the Lord Chief Justice of Northern Ireland.

(6) The Lord Chief Justice of England and Wales may nominate a judicial office holder (as defined in section 109(4) of the Constitutional Reform Act 2005) to exercise his functions under this paragraph.

(7) The Lord President of the Court of Session may nominate a judge of the Court of Session who is a member of the First or Second Division of the Inner House of that Court to exercise his functions under this paragraph.

(8) The Lord Chief Justice of Northern Ireland may nominate any of the following to exercise his functions under this paragraph—

- (a) the holder of one of the offices listed in Schedule 1 to the Justice (Northern Ireland) Act 2002;
- (b) a Lord Justice of Appeal (as defined in section 88 of that Act).]

Textual Amendments

F590 Words in Sch. 3 para. 17(4) inserted (1.7.1999) by S.I. 1999/1820, arts. 1(2), 4, Sch. 2 Pt. I para. 59; S.I. 1998/3178, art. 3

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F591 Sch. 3 para. 17(5)-(8) inserted (3.4.2006) by Constitutional Reform Act 2005 (c. 4), s. 148(1), **Sch. 4 para. 97**; S.I. 2006/1014, art. 2(a), Sch. 1 para. 11(e)

SCHEDULE 4 **U.K.**

Section 177(1).

CONSEQUENTIAL AMENDMENTS

Modifications etc. (not altering text)

C635 The text of Sch. 4 is in the form in which it was originally enacted: it was not wholly reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991

*Construction of references in Acts passed before
1st April 1909 and in instruments made thereunder*

- 1 Save where the context otherwise requires, any reference in, or in any instrument made under, any enactment relating to customs or excise passed before 1st April 1909 to any of the persons mentioned in column 1 of the following Table shall be construed as a reference to the persons respectively specified in relation thereto in column 2.

TABLE

<i>Original reference</i>	<i>To be construed as reference to—</i>
Commissioners of Customs	
Commissioners of Inland Revenue	Commissioners of Customs and Excise.
Commissioners of Excise	
Solicitor for the Customs	Solicitor for the Customs and Excise.
Solicitor of Inland Revenue	
Secretary for the Customs	Secretary to the Commissioners of Customs and Excise.
Secretary of the Commissioners of Inland Revenue	
Accountant and Comptroller General of Customs	Accountant and Comptroller General of the Customs and Excise.
Accountant and Comptroller General of Inland Revenue	
Collector of Customs	
Collector of Inland Revenue	Collector of Customs and Excise.
Collector of Excise	
Officer of Customs	

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Officer of Inland Revenue
Officer of Excise

Officer of Customs and Excise.

2^{F592}

Textual Amendments

F592 Sch. 4 para. 2 repealed by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 2](#)

Diplomatic Privileges Act 1964

3 In section 2 of the ^{M36}Diplomatic Privileges Act 1964, after subsection (5) there shall be inserted the following subsection—

“(5A) The reference in Article 36 to customs duties shall be construed as including a reference to excise duties chargeable on goods imported into the United Kingdom.”

Marginal Citations

M36 1964 c. 81.

Provisional Collection of Taxes Act 1964

4 In section 3 of the ^{M37}Provisional Collection of Taxes Act 1968, after subsection (2) there shall be inserted the following subsection—

“(2A) Subsection (2) above shall apply for the purposes of a duty of excise imposed as mentioned in subsection (1) above to the extent that the duty is charged on goods imported into the United Kingdom, as it applies for the purposes of a duty of customs so imposed.”

Marginal Citations

M37 1968 c. 2.

5 In section 3(3) of the Provisional Collection of Taxes Act 1968, after the words duty of excise there shall be inserted the words

“then—

- (a) where it is a duty of excise charged otherwise than on goods; or
- (b) where it is a duty of excise charged on goods, to the extent that it is charged on goods produced or manufactured in the United Kingdom;”

Consular Relations Act 1968

6 In section 1 of the ^{M38}Consular Relations Act 1968, after subsection (8) there shall be inserted the following subsection—

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“(8A) The references in Articles 50 and 62 to customs duties shall be construed as including references to excise duties chargeable on goods imported into the United Kingdom.”

Marginal Citations

M38 1968 c. 18

7 In section 5 of the Consular Relations Act 1968, after subsection (1) there shall be inserted the following subsection—

“(1A) In subsection (1)(b) of this section the expression the law relating to customs, to the extent that it refers to the law relating to duties on goods, refers to the law relating to duties (whether of customs or excise) for the time being chargeable on goods imported into the United Kingdom.”

Misuse of Drugs Act 1971

8 In section 12(1)(b) of the ^{M39}Misuse of Drugs Act 1971, after the words “the Customs and Excise Act 1952” there shall be inserted the words “ or under section 50, 68 or 170 of the Customs and Excise Management Act 1979 ”.

Marginal Citations

M39 1971 c. 38.

9–11 ^{F593}

Textual Amendments

F593 Sch. 4 paras. 9–11 repealed by Value Added Tax Act 1983 (c. 55, SIF 40:2), s. 50(2), Sch. 11

Table of textual amendments

12 In the enactments specified in the following Table, for so much of the provision in column 1 as is specified in column 2 there shall be substituted the words in column 3.

TABLE

Part I Enactments of the Parliament of the United Kingdom

Section or Schedule	Words or provision replaced	Replacement
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Naval Prize Act 1864 c. 25

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Section 47.	duties of Customs.	duties chargeable on imported goods (whether of customs or excise).
	the Customs (twice).	customs or excise.
Sections 48 and 48A.	relating to the Customs.	relating to customs or excise.
Section 49.	duties of Customs.	duties (whether of customs or excise) chargeable on imported goods.
Explosives Act 1875 c. 17		
Section 40(9)(e).	the Customs (twice).	customs or excise.
Section 43.	the Customs (twice).	customs or excise.
F595		
...		
F595	F595	F595
...
Stamp Duties Management Act 1891 c. 38		
Section 23.	duty of excise.	duty of excise other than a duty of excise chargeable on goods imported into the United Kingdom.
F596	F596	F596
...
Foreign Prison-Made Goods Act 1897 c. 63		
Section 1 (as originally enacted).	From the beginning to following.	The importation of the following goods is prohibited.
Revenue Act 1898 c. 46		
Section 1 (as originally enacted).	From the beginning to following.	The importation of the following articles is prohibited.
Finance Act 1901 c. 7		
Section 10.	customs import duty (in three places).	customs duty.
F597		
...		
F597	F597	F597
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F598		
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F599

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[^{F600}Diseases of Fish Act 1937 c. 33]

Section 1(2).	the Customs Acts.	the enactments for the time being in force relating to customs or excise.
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Trade Marks Act 1938 c. 22

Section 64A(5).	section 11 of the Customs and Excise Act 1952. customs.	section 17 of the Customs and Excise Management Act 1979. duties (whether of customs or excise) charged on imported goods
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Import, Export and Customs Powers (Defence) Act 1939 c. 69

Sections 1(4) and 3(1).	enactments relating to customs.	enactments for the time being in force relating to customs or excise.
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Section 1(5) (as originally enacted).	section eleven of the Customs and Inland Revenue Act 1879.	section 145 of the Customs and Excise Management Act 1979.
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Section 9(2).	Customs Consolidation Act 1876, and the enactments amending that Act.	Customs and Excise Management Act 1979.
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Merchant Shipping (Safety Convention) Act 1949 c. 43

Section 24(5).	the Customs Consolidation Act 1876.	section 35 of the Customs and Excise Management Act 1979.
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F605	F605	F605
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F606		
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F607		
...		
Food and Drugs (Scotland) Act 1956 c. 30		
Section 58(1) (in the definition of importation).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
F608	F608	F608
...
F609	F609	F609
...
Isle of Man Act 1958 c. 11		
Section 2(4).	duties of customs (in four places).	duties of customs or excise.
Dog Licences Act 1959 c. 55		
Section 15(1).	From section three hundred and thirteen to dog licences).	section 176(2) of the Customs and Excise Management Act 1979 (which makes provision for the application of certain provisions of that Act to game licences and duties thereon and is applied by section 16(5) below).
Section 16(5).	From the beginning to the said section three hundred and thirteen.	Subsections (1) to (3) of section 176 of the Customs and Excise Management Act 1979 (which make provision for the application of certain provisions of that Act to game licences and duties thereon), and any order made by the Treasury under that section,.
	From duties transferred under section six to the said Act of 1908.	duties on licences to kill and to deal in game and to local authorities and their officers with respect to those duties and licences, and the reference in the said subsection (3) to the

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		Order in Council made under section 6 of the Finance Act 1908.
Finance Act 1961 c. 36		
Section 37(3).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
F610		
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F611		
...		
F611	F611	F611
...
F612	F612	F612
...
Diplomatic Privileges Act 1964 c. 81		
Section 7(1)(b).	customs duties.	duties (whether of customs or excise) chargeable on imported goods.
F613	F613	F613
...
Finance Act 1966 c. 18		
Section 2(13)(b).	section 11 of the Act of 1952.	section 17 of the Customs and Excise Management Act 1979.
Section 53(2).	From Customs and Excise Act 1952 to that Act.	Customs and Excise Management Act 1979.
Schedule 1, paragraph 4.	Act of 1952.	Customs and Excise Management Act 1979.
	that Act.	the Customs and Excise Acts 1979.
	section 270.	section 135.
	section 271(1).	section 136(1) and (2).
	section 301(2).	section 167(4).
Plant Health Act 1967 c. 8		
Section 2(2).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
Finance Act 1967 c. 54		
Section 7(8)(b).	sections 281 and 287 of the Act of 1952.	sections 145 and 151 of the Customs and Excise Management Act 1979.

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	the excise Acts (twice).	the customs and excise Acts.
Section 45(3)(a).	From Customs and Excise Act 1952 to that Act.	Customs and Excise Management Act 1979.
F614		
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F614	F614	F614
...
F614	F614	F614
...
Provisional Collection of Taxes Act 1968 c. 2		
Section 3(3).	the excise Acts.	the revenue trade provisions of the customs and excise Acts.
Section 3(5).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
Section 4.	duty of customs or excise.	duty of excise.
Consular Relations Act 1968 c. 18		
Section 8(1).	From customs duty to which are.	duty (whether of customs or excise) paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil Duties Act 1979) or value added tax paid on the importation of such oil which is.
Section 8(1)(b).	they. customs duty.	it. duty.
Firearms Act 1968 c. 27		
Section 45(2)(b).	enactments relating to customs.	enactments for the time being in force relating to customs or excise.
F615		
...		
F615	F615	F615
...
International Organisations Act 1968 c. 48		
Section 9.	customs duty.	duty.
Schedule 1, paragraphs 3(1), 4, 9, 10, 16 and 17.	customs duties.	duties (whether of customs or excise).

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Schedule 1, paragraphs 6 and 12.	From customs duty to which are.	duty (whether of customs or excise) paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil Duties Act 1979) or value added tax paid on the importation of such oil which is.
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F603	F603	F603
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Medicines Act 1968 c. 67

Section 116(1).	section 44 of the Customs and Excise Act 1952.	section 49 of the Customs and Excise Management Act 1979.
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Section 116(2).	section 56 of the Customs and Excise Act 1952.	section 68 of the Customs and Excise Management Act 1979.
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Customs Duties (Dumping and Subsidies) Act 1969 c. 16

F616	F616	F616
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	F616	F616

	F616	F616

F616	F616	F616
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F616	F616	F616
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Finance Act 1969 c. 32

Section 61(3)(a).	the Customs and Excise Act 1952.	the Customs and Excise Acts 1979.
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F617	F617	F617
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F617	F617	F617
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Vehicles (Excise) Act 1971 c. 10

F618	F618	F618
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F618	F618	F618
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	F618	F618

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F618	F618	F618
...
Misuse of Drugs Act 1971 c. 38		
Section 22(a)(ii).	the Customs and Excise Act 1952, that is to say sections 45(1), 56(2) and 304.	the Customs and Excise Management Act 1979, that is to say, sections 50(1) to (4), 68(2) and (3) and 170.
F619	F619	F619
...
Diplomatic and Other Privileges Act 1971 c. 64		
Section 1(1).	From customs duty to 1971).	duty (whether of customs or excise) paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil Duties Act 1979) or value added tax paid on the importation of such oil.
Section 1(1)(b).	customs duty.	duty.
F620	F620	F620
...
F621	F621	F621
...
European Communities Act 1972 c. 68		
Section 6(5).	Paragraph (a).	(a) the Customs and Excise Management Act 1979 (as for the time being amended by any later Act) and any other statutory provisions for the time being in force relating generally to customs or excise duties on imported goods; and.
	From section 267 to customs duties.	section 133 (except sub-section (3) and the reference to that subsection in sub-section (2)) and section 159 of the Customs and Excise Management Act 1979 shall apply as they apply in relation to a drawback of excise duties.

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Section 6(6).	section 259 of the Customs and Excise Act 1952.	section 126 of the Customs and Excise Management Act 1979.
F622	F622	F622
.
Health and Safety at Work etc. Act 1974 c. 37		
Schedule 3, paragraph 2(2).	the Customs and Excise Act 1952.	the Customs and Excise Acts 1979.
Merchant Shipping Act 1974 c. 43		
Section 2(9) (in the definition of importer).	customs purposes.	customs or excise purposes.
Schedule 4, paragraph 1(3).	Section 53 of the Customs and Excise Act 1952.	Section 65 of the Customs and Excise Management Act 1979.
Schedule 4, paragraph 2(1)(c).	customs Acts which relate to duties of customs.	enactments for the time being in force relating to duties (whether of customs or excise) chargeable on goods imported into the United Kingdom.
Salmon and Freshwater Fisheries Act 1975 c. 51		
Schedule 4, paragraph 6.	Schedule 7 to the Customs and Excise Act 1952. Paragraph (a).	Schedule 3 to the Customs and Excise Management Act 1979. (a) paragraphs 1(2) and 5 shall be omitted;.
Licensing (Scotland) Act 1976 c. 66		
Section 63(2).	section 16 of the Customs and Excise Act 1952.	section 22 of the Customs and Excise Management Act 1979.
Endangered Species (Import and Export) Act 1976 c. 72		
Section 1(8).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
Section 4(8).	section 45 or 304 of the Customs and Excise Act 1952.	section 50 or 170 of the Customs and Excise Management Act 1979.
Section 5(4) (in the definition of airport).	From customs airport to 1952.	customs and excise airport as mentioned in section 21(7) of the Customs and Excise Management Act 1979.
Section 5(4) (in the definition of port).	section 13(1).	section 19(1).

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Finance Act 1977 c. 36		
Section 10(5).	made by the Commissioners.	made by statutory instrument by the Commissioners which shall be subject to annulment in pursuance of a resolution of either House of Parliament.
Section 59(3)(a).	the Customs and Excise Act 1952.	such of the Customs and Excise Acts 1979 as the provision in question requires.
Finance Act 1978 c. 42		
Section 80(3)(a).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
Part II Enactments of the Parliament of Northern Ireland		
F623	F623	F623
...
Diseases of Animals Act (Northern Ireland) 1958 c. 13		
Section 52(2) (in the definition of the Customs Acts).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
F624	F624	F624
...
F625	F625	F625
...
Plant Health Act (Northern Ireland) 1967 c. 28		
Section 2(2).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 c. 11		
Section 73.	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.

Textual Amendments

- F594** Entry repealed by [Administration of Justice Act 1982 \(c. 53, SIF 122:3, 116:5, 34, 37, 38\)](#), s. 75, **Sch. 9 Pt. 1**
- F595** Sch. 4 para. 12: entry repealed (21.7.2008) by [Statute Law \(Repeals\) Act 2008 \(c. 12\)](#), **Sch. 1 Pt. 8**
- F596** Entry in Table relating to the Merchant Shipping Act 1894 repealed (5.11.1993) by [1993 c. 50, s. 1\(1\)](#), **Sch. 1 Pt. XV** Gp. 6.
- F597** Sch. 4 para. 12: entry repealed (1.4.2010) by [Marine and Coastal Access Act 2009 \(c. 23\)](#), s. 324(3), **Sch. 22 Pt. 5(C)**; S.I. 2010/298, art. 2, Sch. para. 12
- F598** Entry repealed by [Pilotage Act 1983 \(c. 21, SIF 111\)](#), s. 69(2)(3), Sch. 3 para. 6, **Sch. 4**
- F599** Entry repealed by [Public Health \(Control of Disease\) Act 1984 \(c. 22, SIF 100:1\)](#), s. 78, **Sch. 3**

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- F600** Words in Sch. 4 para. 12 omitted (E.W.) (27.3.2009) by virtue of [The Aquatic Animal Health \(England and Wales\) Regulations 2009](#) (S.I. 2009/463), reg. 1(2), **Sch. 2 para. 4** (with reg. 2(2)); and words in Sch. 4 para. 12 omitted (S.) (27.3.2009) by virtue of [The Aquatic Animal Health \(Scotland\) Regulations 2009](#) (S.S.I. 2009/85), reg. 1(2)(c), **sch. 2 para. 5** (with reg. 2.)
- F601** Entry repealed by [Finance Act 1987](#) (c. 16, SIF 99:6), s. 72, **Sch. 16 Pt. XI**
- F602** Entry relating to the [Radioactive Substances Act 1948](#) repealed (27.8.1993) by 1993 c. 12, ss. 50, 51, **Sch. 6 Pt. I**.
- F603** Entry repealed by [Civil Aviation Act 1982](#) (c. 16, SIF 9), s. 109(3), **Sch. 16**
- F604** Entry repealed by [Animal Health Act 1981](#) (c. 22, SIF 4:4), s. 96(2), **Sch. 6**
- F605** Sch. 4: Entry in para. 12 Table relating to 1953 c. 36 repealed (26.3.2001) by S.I. 2001/1149, art. 3(2), **Sch. 2**
- F606** Entry repealed by [Wildlife and Countryside Act 1981](#) (c. 69, SIF 4:5), s. 73, **Sch. 17 Pt. II**
- F607** Entry repealed by [Food Act 1984](#) (c. 30, SIF 53:1), s. 134, **Sch. 11**
- F608** Entry repealed by [Copyright, Designs and Patents Act 1988](#) (c. 48, SIF 67A), s. 303(2), **Sch. 8**
- F609** Entry repealed by [Film Levy Finance Act 1981](#) (c. 16, SIF 45A), s. 10, **Sch. 2**
- F610** Entry repealed by [Weights and Measures Act 1985](#) (c. 72, SIF 131), s. 98(1), **Sch. 13 Part I**
- F611** Sch. 4 para. 12: entry repealed (24.11.2005) by [Licensing Act 2003](#) (c. 17), s. 201(2), **Sch. 7** (with ss. 2(3), 15(2), 195); S.I. 2005/3056, art. 2(2) (with art. 4)
- F612** Entries in Table relating to the [Agriculture and Horticulture Act 1964](#) repealed (5.11.1993) by 1993 c. 50, s. 1(1), **Sch. 1 Pt. II**.
- F613** Entry repealed by [Statute Law \(Repeals\) Act 1986](#) (c. 12), s. 1(1), **Sch. 1 Pt. III**
- F614** Words in Sch. 4 para. 2 repealed (25.6.2013) by [Enterprise and Regulatory Reform Act 2013](#) (c. 24), s. 103(2), **Sch. 21 para. 2**
- F615** Sch. 4 para. 12: entry repealed (26.5.2008) by [The Consumer Protection from Unfair Trading Regulations 2008](#) (S.I. 2008/1277), reg. 1, **Sch. 4 Pt. 1** (with reg. 28(2)(3))
- F616** Sch. 4: Entries in para. 12 Table relating to 1969 c. 16 repealed (31.7.1998) by 1998 c. 36, s. 165, **Sch. 27 Pt. V(4)**
- F617** Sch. 4: Entry in para. 12 Table relating to 1969 c. 48 repealed (26.3.2001) by S.I. 2001/1149, art. 3(2), **Sch. 2**
- F618** Sch. 4: Entries in para. 12 Table relating to 1971 c. 10 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))
- F619** Entry repealed by [Oil and Gas \(Enterprise\) Act 1982](#) (c. 23, SIF 86), s. 37(2), **Sch. 4**
- F620** Entry repealed with savings by [Betting and Gaming Duties Act 1981](#) (c. 63), s. 34(1), Sch. 6 para. 3, **Sch. 7**
- F621** Entry repealed by [Car Tax Act 1983](#) (c. 53, SIF 40:2), s. 10(4), **Sch. 3** and [Value Added Tax Act 1983](#) (c. 55, SIF 40:2), s. 50(2), **Sch. 11**
- F622** Sch. 4: Entry in para. 12 Table relating to 1973 c. 62 repealed (25.8.2000) by 2000 c. 6, ss. 165(4), 168(1), **Sch. 12 Pt. I** (with Sch. 11 paras. 1, 2)
- F623** Entry repealed by S.I. 1984/702, (N.I. 2) Sch.
- F624** Entry repealed by S.I. 1981/1675, (N.I. 26) Sch. 7
- F625** Entry repealed by S.I. 1981/231, **Sch. 11**

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SCHEDULE 5 **U.K.**

Section 177(2).

TRANSITORY CONSEQUENTIAL AMENDMENTS
OF ENACTMENTS RELATING TO PURCHASE TAX

Modifications etc. (not altering text)

C636 The text of Schs. 5, 6 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Purchase Tax Act 1963

- 1 In section 1(3)(a) of the Purchase Tax Act 1963 (in this Schedule referred to as “the 1963 Act”) for the words “section 11 of the Customs and Excise Act 1952” there shall be substituted the words “ section 17 of the Customs and Excise Management Act 1979 ”.
- 2 (1) In section 25 of the 1963 Act the amendments specified in this paragraph shall be made.
 - (2) In subsection (1)—
 - (a) for the words “the Customs and Excise Act 1952” there shall be substituted the words “ the Customs and Excise Management Act 1979 ” ; and
 - (b) after the word “customs”, in each place where it occurs, there shall be inserted the words “ or excise ”.
 - (3) In subsection (2)—
 - (a) the words “of the Customs and Excise Act 1952” shall be omitted ;
 - (b) in paragraph (a), for the words “section 34(4), 35 and 36” there shall be substituted the words “ section 43(5) of the Customs and Excise Management Act 1979, and sections 10 and 11 of the Customs and Excise Duties (General Reliefs) Act 1979 ” ;
 - (c) in paragraph (b), for the words “section 37” there shall be substituted the words “ section 5 of the Customs and Excise Duties (General Reliefs) Act 1979 ” ;
 - (d) in paragraph (c), for the words “section 259” there shall be substituted the words “ section 5 of the Customs and Excise Excise Management Act 1979 ” ; and
 - (e) in paragraph (d), for the words “section 272” there shall be substituted the words “ section 12 of the Customs and Excise Duties (General Reliefs) Act 1979 ”.
 - (4) In subsection (3)—
 - (a) for the words “section 258 of the Customs and Excise Act 1952” there shall be substituted the words “ section 125 of the Customs and Excise Management Act 1979 ” ; and
 - (b) for the words “section 260” there shall be substituted the words “ section 127 ”.
 - (5) In subsection (4), for the words “Section 46 of the Custom and Excise Act 1952” there shall be substituted the words “ Section 51 of the Customs and Excise Management Act 1979 ”.

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- 3 (1) In section 34 of the 1963 Act the amendments specified in this paragraph shall be made.
- (2) In subsection (1) for the words “the Customs and Excise Act 1952” and “the said Act of 1952” there shall be substituted the words “ the Customs and Excise Management Act 1979 ”.
- (3) In subsection (2)—
- (a) for the words “Sections 290(2) and 301(2) of the Customs and Excise Act 1952” there shall be substituted the words “ Sections 154(2) and 167(4) of the Customs and Excise Management Act 1979 ”; and
- (b) after the words “duty of excise” there shall be inserted the words “ for the time being chargeable on goods produced or manufactured in the United Kingdom ”.
- (4) For subsection (3) there shall be substituted the following subsection—
- “(3) Section 156 of the Customs and Excise Management Act 1979 shall apply to this Act as it applies to the outlying provisions of the customs and excise Acts within the meaning of that section ; and the reference in subsection (2) of that section to Part XI of that Act includes a reference to that Part as applied in relation to penalties under this Act by subsection (1) of this section.”
- 4 In Schedule 2 to the 1963 Act, in paragraph 2 (b) for the words “duties of customs” there shall be substituted the words “ duties (whether of customs or excise) ”.

Finance Act 1964

- 5 In section 10(2)(b) of the Finance Act 1964—
- (a) for the words “subsection (1) above” there shall be substituted the words “ section 1(4) of the Customs and Excise Management Act 1979 ”; and
- (b) for the words “section 307 of the Act of 1952” there shall be substituted the words “ section 1(1) of that Act ”.

Finance Act 1967

- 6 In section 9(1) of the Finance Act 1967 for the words “the Act of 1952” there shall be substituted the words “ the Customs and Excise Management Act 1979 ”.

SCHEDULE 6 **U.K.**

Section 177(3).

REPEALS

Modifications etc. (not altering text)

C637 The text of Schs. 5, 6 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

SCHEDULE 6 – REPEALS

Document Generated: 2024-07-03

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PART I

ENACTMENTS OF THE PARLIAMENT OF THE UNITED KINGDOM

Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.	The Customs and Excise Act 1952.	Parts I, II, III, IX, X, XI and XII except the following provisions, that is to say— sections 35 to 37, 41 to 43, 237, 241 to 243, 263(3) to (5), in the proviso to section 271(3), paragraph (i), section 272, so much of section 307(1) as is repealed by the Alcoholic Liquor Duties Act 1979, sections 309(1), (3) and (4) and 310 and section 315(e) and (d). Schedule 7. Schedule 10, except paragraph 15. Sections 33(1) and 35(2).
1 & 2 Eliz. 2. c. 34.	The Finance Act 1953.	Sections 5 and 42(2)(e). Schedule 2.
5 & 6 Eliz. 2. c. 49.	The Finance Act 1957.	Section 2.
6 & 7 Eliz. 2. c. 11.	The Isle of Man Act 1958.	In section 2(1), the words from "shall not be paid" to "but". Section 40(2)(b).
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	Section 37(2)(a).
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959.	In section 79, subsections (2) and (3)(e) and, in subsection (6), the words from "or any tobacco dealer's licence" onwards. Sections 11 and 37(2).
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	In section 34, in subsection (2) the words from "Part I" to "1952 and". Section 56.
9 & 10 Eliz. 2. c. 36.	The Finance Act 1961.	Section 7. In section 73, subsection (3) and, in subsection (4), the words from "Part 1" to "1952 and".
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	Sections 10(1) and 26(2) and (3). Sections 10 and 11. In Schedule 2, paragraph 1, except the words from "section 107(1)" to "spirits".
10 & 11 Eliz. 2. c. 38.	The Pipe-lines Act 1962.	Section 7.
1963 c. 25.	The Finance Act 1963.	In section 73, subsection (3) and, in subsection (4), the words from "Part 1" to "1952 and".
1964 c. 49.	The Finance Act 1964.	Sections 10(1) and 26(2) and (3). Sections 10 and 11.
1966 c. 18.	The Finance Act 1966.	In Schedule 2, paragraph 1, except the words from "section 107(1)" to "spirits".

Chapter	Short Title	Extent of Repeal
1967 c. 54.	The Finance Act 1967.	Section 3. In section 4(5), paragraph (a)(i) and (v). In section 5, in subsection (1), paragraphs (a) and (b) and subsection (2). In Schedule 6, paragraphs 5, 6, and 12. In Schedule 9, paragraph 7. Section 93(4). In section 106(2)(b) the words "and (4)".
1967 c. 80.	The Criminal Justice Act 1967.	Section 93(4). In section 106(2)(b) the words "and (4)".
1968 c. 44.	The Finance Act 1968.	Sections 6 and 6(3).
1968 c. 59.	The Hovercraft Act 1968.	In the Schedule, paragraph 4(c).
1969 c. 39.	The Age of Majority (Scotland) Act 1969.	In Schedule 1, the entry relating to the Customs and Excise Act 1952.
1969 c. 46.	The Family Law Reform Act 1969.	In Schedule 1, the entry relating to the Customs and Excise Act 1952.
1970 c. 24.	The Finance Act 1970.	Section 5. Section 7(5) and (8). Section 36(3).
1971 c. 12.	The Hydrocarbon Oil (Customs & Excise) Act 1971.	In Schedule 2, paragraph 5. Section 22. In Schedule 6, paragraph 1.
1971 c. 23.	The Courts Act 1971.	In Schedule 9, the entry relating to the Customs and Excise Act 1952.
1971 c. 38.	The Misuse of Drugs Act 1971.	Section 26.
1971 c. 68.	The Finance Act 1971.	Section 11. In section 69(3), the words from "sections 3" to "1952". Schedule 1.
1972 c. 25.	The Betting and Gaming Duties Act 1972.	In Schedule 2, paragraph 7. In Schedule 4, paragraph 10.
1972 c. 41.	The Finance Act 1972.	Section 17(5). Section 55(4). Section 134(3)(a).
1972 c. 68.	The European Communities Act 1972.	Section 5(6) and (7) to (9). In Schedule 4, paragraph 2.
1973 c. 51.	The Finance Act 1973.	Section 2. Section 59(3)(a).
1974 c. 30.	The Finance Act 1974.	Section 1(7) and (8). In section 57(3)(a), the words from "except so far" to "1952 and".
1975 c. 7.	The Finance Act 1975.	Section 4.
1975 c. 45.	The Finance (No. 2) Act 1975.	Section 1(7) and (8). Sections 8 and 16. In section 75, in subsection (2), the words from "and in Part I" onwards and subsection (3)(a).

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Chapter	Short title	Extent of repeal
1975 c. 45. (cont.)	The Finance (No. 2) Act 1975.—(cont.)	In Schedule 3, paragraphs 1, 14, 23, 39 to 41, 43 and, in paragraph 44, sub-paragraph (c). In Schedule 6, paragraphs 1 to 4.
1976 c. 40.	The Finance Act 1976.	Section 15. Section 132(3)(g). In Schedule 3, paragraphs 2 to 4 and 6.
1977 c. 36.	The Finance Act 1977.	Sections 8 and 9. In Schedule 6, paragraph 21.
1977 c. 45.	The Criminal Law Act 1977.	In Schedule 5, in paragraph 1, sub-paragraphs (1)(a) and (2)(c).
1978 c. 42.	The Finance Act 1978.	Sections 3 to 5 and 79. In Schedule 12, paragraphs 7(1), 11 to 14, 16 to 19 (except paragraph 19(7)(d)) and 21 to 24.
PART II		
ENACTMENTS OF THE PARLIAMENT OF NORTHERN IRELAND		
1954 c. 8 (N.I.).	The Excise (Amendment) Act (Northern Ireland) 1954.	Sections 1 and 3.
1969 c. 28 (N.I.).	The Age of Majority Act (Northern Ireland) 1969.	In Schedule 1, the entry relating to the Customs and Excise Act 1952.

SCHEDULE 7 U.K.

Section 177(4).

SAVING AND TRANSITIONAL PROVISIONS

- 1 Notwithstanding the repeal by this Act of section 258 of the ^{M40}Customs and Excise Act 1952, of paragraph 5 of Schedule 2 to the ^{M41}Finance Act 1970, and of paragraph 2(8) of Schedule 4 to the ^{M42}European Communities Act 1972, that section (together with Schedule 6) as it had effect immediately before the entry date within the meaning of the said Act of 1972, shall continue to have effect for cases in which the value of goods falls to be determined as at a time before that date.

Marginal Citations

- M40** 1952 c. 44.
M41 1970 c. 24.
M42 1972 c. 68.

- [^{F626}2 Notwithstanding the repeal by this Act of subsections (2) and (5) of section 283 of the ^{M43}Customs and Excise Act 1952, those subsections shall continue to have effect in relation to offences under Part I of, and paragraph 22 of Schedule 7 to, the ^{M44}Finance Act 1972; and, accordingly, in section 38(8) of, and paragraph 22(5) of Schedule 7 to, that Act (as amended by Schedule 4 to this Act) the reference in that section and in that paragraph to sections 145 to 155 of this Act shall be construed as including a reference to the said section 283(2) and (5).]

Textual Amendments

- F626** Sch. 7 para. 2 repealed so far as it relates to car tax by [Car Tax Act 1983 \(c. 53, SIF 40:2\)](#), s. 10(4), [Sch. 3](#) and so far as it relates to value added tax by [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), s. 50(2), [Sch. 11](#)

Marginal Citations

- M43** 1952 c. 44.
M44 1972 c. 41.

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- 3 Notwithstanding the repeal by this Act of section 308(3) of the ^{M45}Customs and Excise Act 1952, section 277 of the ^{M46}Customs Consolidation Act 1876 does not apply in relation to any Act passed after 1st January 1953.

Marginal Citations

M45 1952 c. 44.
M46 1876 c. 36.

- 4^{F627}

Textual Amendments

F627 Sch. 7 para. 4 repealed by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 2](#)

- 5 The repeal by this Act of section 5(4) of the ^{M47}European Communities Act 1972 (which, so far as it relates to enactments contained in this Act, is re-enacted by section 1(7) of this Act) shall not affect the application of any law not contained in this Act which relates to customs duties.

Marginal Citations

M47 1972 c. 68.

- 6 The repeal by this Act of any enactment already repealed by section 75(5) of the ^{M48}Finance (No. 2) Act 1975 and specified in Part I of Schedule 14 to that Act shall not affect the operation of the saving in paragraph 2 in that Part in relation to that enactment.

Marginal Citations

M48 1975 c. 45.

- 7 The repeal by this Act of section 8(4) of the ^{M49}Finance (No. 2) Act 1975 and the repeal by any of the Customs and Excise Acts 1979 of any provision of Part I of Schedule 3 to that Act shall not affect the right to any drawback or other relief under any enactment amended by that provision in respect of customs duty charged before the end of 1975.

Marginal Citations

M49 1975 c. 45.

- 8 Any such reference as is specified in paragraph 1 of Schedule 3 to the ^{M50}Finance (No. 2) Act 1975 (customs duty, excise duty and associated references), being a reference in—
- (a) any instrument of a legislative character made under the customs and excise Acts which was in force at the end of 1975; or
 - (b) any local and personal or private Act which was then in force,

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shall continue to be construed as provided by that paragraph notwithstanding the repeal of that paragraph by this Act.

Marginal Citations

M50 1975 c. 45.

- 9 Any such reference as is specified in sub-paragraph (2), (6) or (8) of paragraph 19 of Schedule 12 to the ^{M51}Finance Act 1978 (customs Acts, excise Acts, excise trade, excise trader, customs airport and customs station), being a reference in—
- (a) any instrument in force immediately before the commencement of this Act; or
 - (b) any local and personal or private Act then in force,
- shall continue to be construed as provided by the said sub-paragraph (2), (6) or (8), as the case may be, notwithstanding the repeal of that sub-paragraph by this Act.

Marginal Citations

M51 1978 c. 42.

- 10 (1) Any provision of this Act relating to anything done or required or authorised to be done under or in pursuance of the Customs and Excise Acts 1979 shall have effect as if any reference to those Acts included a reference to the ^{M52}Customs and Excise Act 1952.
- (2) Any provision of this Act relating to anything done or required or authorised to be done under, in pursuance of or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision, or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act.

Marginal Citations

M52 1952 c. 44.

- 11 Any functions which, immediately before the commencement of this Act, fall to be performed on behalf of any other person by the Commissioners or by officers or by any person appointed by the Commissioners shall continue to be so performed by them unless and until other arrangements are made, notwithstanding that those functions are not expressly mentioned in this Act.
- 12 (1) The repeal by this Act of subsection (4) of section 316 of the ^{M53}Customs and Excise Act 1952 shall not affect any such right or privilege as is referred to in that subsection.
- (2) Where by any enactment, grant or other instrument, any right or privilege not relating to customs or excise has at any time been granted by reference to the then existing limits of any port or approved wharf appointed or approved for the purposes of customs and excise, then, subject to any provision contained in that instrument, nothing in any order made or other thing done under section 19 or 20 of this Act shall affect that right or privilege.

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Marginal Citations

M53 1952 c. 44.

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