



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART I

PRELIMINARY

1 Interpretation

(1) In this Act, unless the context otherwise requires—

" aerodrome " means any area of land or water designed, equipped, set apart or commonly used for affording facilities for the landing and departure of aircraft;

" approved route " has the meaning given by section 26 below;

" approved wharf " has the meaning given by section 20 below;

" armed forces " means the Royal Navy, the Royal Marines, the regular army and the regular air force, and any reserve or auxiliary force of any of those services which has been called out on permanent service, or called into actual service, or embodied ; it is also approved under subsection (2) of section 92 below, and, except in that section, also includes a distiller's warehouse;

" exporter ", in relation to goods for exportation or for use as stores, includes the shipper of the goods and any person performing in relation to an aircraft functions corresponding with those of a shipper ;

" goods " includes stores and baggage ;

" holiday ", in relation to any part of the United Kingdom, means any day that is a bank holiday in that part of the United Kingdom under the Banking and Financial Dealings Act 1971, Christmas Day, Good Friday and the day appointed for the purposes of customs and excise for the celebration of Her Majesty's birthday ;

" hovercraft " means a hovercraft within the meaning of the Hovercraft Act 1968 ;

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" importer ", in relation to any goods at any time between their importation and the time when they are delivered out of charge, includes any owner or other person for the time being possessed of or beneficially interested in the goods and, in relation to goods imported by means of a pipe-line, includes the owner of the pipeline ;

" justice " and " justice of the peace " in Scotland includes a sheriff and in Northern Ireland, in relation to any powers and duties which can under any enactment for the time being in force be exercised and performed only by a resident magistrate, means a resident magistrate;

" land " and " landing ", in relation to aircraft, include alighting on water;

" law officer of the Crown " means the Attorney General or in Scotland the Lord Advocate or in Northern Ireland the Attorney General for Northern Ireland;

" licence year ", in relation to an excise licence issuable annually, means the period of 12 months ending on the date on which that licence expires in any year;

" master ", in relation to a ship, includes any person having or taking the charge or command of the ship;

" nautical mile " means a distance of 1,852 metres ;

" night " means the period between 11 pm and 5 am ;

" occupier ", in relation to any bonded premises, means the person who has given security to the Crown in respect of those premises ;

" officer " means, subject to section 8(2) below, a person commissioned by the Commissioners;

" owner ", in relation to an aircraft, includes the operator of the aircraft;

" owner ", in relation to a pipe-line, means (except in the case of a pipe-line vested in the Crown which in pursuance of arrangements in that behalf is operated by another) the person in whom the line is vested and, in the said excepted case, means the person operating the line;

" perfect entry " means an entry made in accordance with section 37 below or warehousing regulations, as the case may require;

" pipe-line " has the meaning given by section 65 of the Pipe-lines Act 1962 (that Act being taken, for the purposes of this definition, to extend to Northern Ireland);

" port " means a port appointed by the Commissioners under section 19 below ;

" prescribed area " means such an area in Northern Ireland adjoining the boundary as the Commissioners may by regulations prescribe ;

" prescribed sum ", in relation to the penalty provided for an offence, has the meaning given by section 171(2) below;

" prohibited or restricted goods " means goods of a class or description of which the importation, exportation or carriage coastwise is for the time being prohibited or restricted under or by virtue of any enactment;

" proper ", in relation to the person by, with or to whom, or the place at which, anything is to be done, means the person or place appointed or authorised in that behalf by the Commissioners ;

" proprietor ", in relation to any goods, includes any owner, importer, exporter, shipping or other person for the time being possessed of or beneficially interested in those goods;

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" Queen's warehouse " means any place provided by the Crown or appointed by the Commissioners for the deposit of goods for security thereof and of the duties chargeable thereon;

"the revenue trade provisions of the customs and excise Acts " means—

- (a) the provisions of the customs and excise Acts relating to the protection, security, collection or management of the revenues derived from the duties of excise on goods produced or manufactured in the United Kingdom;
- (b) the provisions of the customs and excise Acts relating to any activity or facility for the carrying on or provision of which an excise licence is required; and
- (c) the provisions of the Betting and Gaming Duties Act 1972 (so far as not included in paragraph (b) above);

" revenue trader " means any person carrying on a trade or business subject to any of the revenue trade provisions of the customs and excise Acts, whether or not that trade or business is an excise licence trade, and includes a registered club;

" ship " and " vessel " include any boat or other vessel whatsoever (and, to the extent provided in section 2 below, any hovercraft);

" shipment " includes loading into an aircraft, and " shipped " and cognate expressions shall be construed accordingly;

" stores " means, subject to subsection (4) below, goods for use in a ship or aircraft and includes fuel and spare parts and other articles of equipment, whether or not for immediate fitting;

" tons register " means the tons of a ship's net tonnage as ascertained and registered according to the tonnage regulations of the Merchant Shipping Act 1894 or, in the case of a ship which is not registered under that Act, ascertained in like manner as if it were to be so registered;

" transit goods ", except in the expression " Community transit goods ", means imported goods entered on importation for transit or transshipment;

" transit or transshipment ", in relation to the entry of goods, means transit through the United Kingdom or transshipment with a view to the re-exportation of the goods in question;

" transit shed " has the meaning given by section 25 below ;

" vehicle " includes a railway vehicle ;

" warehouse ", except in the expressions " Queen's warehouse " and " distiller's warehouse ", means a place of security approved by the Commissioners under subsection (1) or (2) or subsections (1) and (2) of section 92 below and, except in that section, also includes a distiller's warehouse ; and " warehoused " and cognate expressions shall, subject to subsection (4) of that section, be construed accordingly ;

" warehousing regulations " means regulations under section 93 below.

- (2) This Act and the other Acts included in the Customs and Excise Acts 1979 shall be construed as one Act but where a provision of this Act refers to this Act that reference is not to be construed as including a reference to any of the others.
- (3) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by any other Act included in the Customs and Excise Acts 1979 has, except where the context otherwise requires, the same meaning in this Act or any

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such instrument as in that Act; and for ease of reference the Table below indicates the expressions used in this Act to which a meaning is given by any other such Act—

Alcoholic Liquor Duties Act 1979

" beer "

" brewer " and " brewer for sale "

" cider "

" compounder "

" distiller "

" distiller's warehouse "

" dutiable alcoholic liquor "

" licensed ", in relation to producers of wine or made-wine

" made-wine "

" producer of made-wine "

" producer of wine "

" proof "

" rectifier "

" registered club "

" spirits "

" wine "

Hydrocarbon Oil Duties Act 1979

" rebate "

" refinery "

Tobacco Products Duty Act 1979

" tobacco products "

- (4) Subject to section 12 of the Customs and Excise Duties (General Reliefs) Act 1979 (by which goods for use in naval ships or establishments may be required to be treated as exported), any goods for use in a ship or aircraft as merchandise for sale by retail to persons carried therein shall be treated for the purposes of the customs and excise Acts as stores, and any reference in those Acts to the consumption of stores shall, in relation to goods so treated, be construed as referring to the sale thereof as aforesaid.
- (5) A person who deals in or sells tobacco products in the course of a trade or business carried on by him shall be deemed for the purposes of this Act to be carrying on an excise licence trade (and to be a revenue trader) notwithstanding that no excise licence is required for carrying on that trade or business.
- (6) In computing for the purposes of this Act any period expressed therein as a period of clear days no account shall be taken of the day of the event from which the period is computed or of any Sunday or holiday.

- (7) The provisions of this Act in so far as they relate to customs duties apply, notwithstanding that any duties are imposed for the benefit of the Communities, as if the revenue from duties so imposed remained part of the revenues of the Crown.

2 Application to hovercraft

- (1) This Part, Parts III to VII and Parts X to XII of this Act shall apply as if references to ships or vessels included references to hovercraft, and the said Parts III to VII shall apply in relation to an approved wharf or transit shed which is not in a port as if it were in a port.
- (2) All other provisions of the customs and excise Acts shall apply as if references (however expressed) to goods or passengers carried in or moved by ships or vessels included references to goods or passengers carried in or moved by hovercraft.
- (3) In all the provisions of the customs and excise Acts "landed", "loaded", "master", "shipped", "shipped as stores", "transhipment", "voyage", "waterborne" and cognate expressions shall be construed in accordance with subsections (1) and (2) above.
- (4) References in the customs and excise Acts to goods imported or exported by land, or conveyed into or out of Northern Ireland by land, include references to goods imported, exported or conveyed across any part of the boundary of Northern Ireland; and it is hereby declared that in those Acts references to vehicles include references to hovercraft proceeding over land or water or partly over land and partly over water.
- (5) Any power of making regulations or other instruments relating to the importation or exportation of goods conferred by the customs and excise Acts may be exercised so as to make provision for the importation or exportation of goods by hovercraft which is different from the provision made for the importation or exportation of goods by other means.

3 Application to pipe-lines

- (1) In the customs and excise Acts "shipping" and "loading" and cognate expressions, where used in relation to importation or exportation, include, in relation to importation or exportation by means of a pipe-line, the conveyance of goods by means of the pipe-line and the charging and discharging of goods into and from the pipe-line, but subject to any necessary modifications.
- (2) In the customs and excise Acts "importer", in relation to goods imported by means of a pipe-line, includes the owner of the pipe-line.
- (3) Any power of making regulations or other instruments relating to the importation or exportation of goods conferred by the customs and excise Acts may be exercised so as to make provision for the importation or exportation of goods by means of a pipe-line which is different from the provision made for the importation or exportation of goods by other means.

4 Application to certain Crown aircraft

- (1) The provisions of the Customs and Excise Acts 1979 relating to aircraft shall apply in relation to any aircraft belonging to or employed in the service of Her Majesty other than a military aircraft.

- (2) In this section "military aircraft" includes naval and air force aircraft and any aircraft commanded by a person in naval, military or air force service detailed for the purpose of such command.

5 Time of importation, exportation, etc.

- (1) The provisions of this section shall have effect for the purposes of the customs and excise Acts.
- (2) Subject to subsections (3) and (6) below, the time of importation of any goods shall be deemed to be—
- (a) where the goods are brought by sea, the time when the ship carrying them comes within the limits of a port;
 - (b) where the goods are brought by air, the time when the aircraft carrying them lands in the United Kingdom or the time when the goods are unloaded in the United Kingdom, whichever is the earlier ;
 - (c) where the goods are brought by land, the time when the goods are brought across the boundary into Northern Ireland.
- (3) In the case of goods brought by sea of which entry is not required under section 37 below, the time of importation shall be deemed to be the time when the ship carrying them came within the limits of the port at which the goods are discharged.
- (4) Subject to subsections (5) and (7) below, the time of exportation of any goods from the United Kingdom shall be deemed to be—
- (a) where the goods are exported by sea or air, the time when the goods are shipped for exportation;
 - (b) where the goods are exported by land, the time when they are cleared by the proper officer at the last customs and excise station on their way to the boundary.
- (5) In the case of goods of a class or description with respect to the exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment which are exported by sea or air, the time of exportation shall be deemed to be the time when the exporting ship or aircraft departs from the last port or customs and excise airport at which it is cleared before departing for a destination outside the United Kingdom.
- (6) Goods imported by means of a pipe-line shall be treated as imported at the time when they are brought within the limits of a port or brought across the boundary into Northern Ireland.
- (7) Goods exported by means of a pipe-line shall be treated as exported at the time when they are charged into that pipe-line for exportation.
- (8) A ship shall be deemed to have arrived at or departed from a port at the time when the ship comes within or, as the case may be, leaves the limits of that port.

PART II

ADMINISTRATION

Appointment and duties of Commissioners, officers, etc.

6 Appointment and general duties of Commissioners, etc.

- (1) Her Majesty may from time to time, under the Great Seal of the United Kingdom, appoint persons to be Commissioners of Customs and Excise, and any person so appointed shall hold office during Her Majesty's pleasure and may be paid such remuneration and allowances as the Minister for the Civil Service may determine.
- (2) In addition to the duties conferred on them by or under any other enactment, the Commissioners shall, subject to the general control of the Treasury, be charged with the duty of collecting and accounting for, and otherwise managing, the revenues of customs and excise.
- (3) The Commissioners may commission such officers and appoint or authorise such other persons to discharge any duties in relation to any assigned matter on such terms and conditions, and may pay to them such remuneration and allowances, as the Commissioners may with the sanction of the Minister for the Civil Service determine.
- (4) The Commissioners may at their pleasure suspend, reduce, discharge or restore any officer or person so commissioned, appointed or authorised.
- (5) The days on which and the hours between which offices of customs and excise are to be open or officers are to be available for the performance of particular duties shall be such as the Commissioners may direct.

7 Privileges of Commissioners, etc.

- (1) Save as expressly provided by or under any enactment, no sum granted by way of remuneration or superannuation allowance to any person as being or having been a Commissioner, officer or person appointed by the Commissioners to discharge any duty relating to customs or excise shall before payment thereof to or for the use of that person be capable of assignment or be liable to be taken under or by virtue of any legal process.
- (2) The benefits and advantages arising from membership of the Customs Annuity and Benevolent Fund shall be available to and in respect of the Commissioners, all officers and all persons appointed by the Commissioners to discharge any duty relating to any assigned matter.

8 Exercise of powers and performance of duties

- (1) Any act or thing required or authorised by or under any enactment to be done by the Commissioners or any of them may be done—
 - (a) by any one or more of the Commissioners; or
 - (b) if the Commissioners so authorise, by a secretary or assistant secretary to the Commissioners; or
 - (c) by any other person authorised generally or specially in that behalf in writing by the Commissioners.

- (2) Any person, whether an officer or not, engaged by the orders or with the concurrence of the Commissioners (whether previously or subsequently expressed) in the performance of any act or duty relating to an assigned matter which is by law required or authorised to be performed by or with an officer, shall be deemed to be the proper officer by or with whom that act or duty is to be performed.
- (3) Any person deemed by virtue of subsection (2) above to be the proper officer shall have all the powers of an officer in relation to the act or duty performed or to be performed by him as mentioned in that subsection.

9 General duties of Commissioners in relation to customs matters concerning the European Communities

For the purpose of implementing Community obligations the Commissioners shall co-operate with other customs services on matters of mutual concern, and (without prejudice to the foregoing) may for that purpose—

- (a) give effect, in accordance with such arrangements as they may direct or by regulations prescribe, to any Community requirement or practice as to the movement of goods between countries, including any rules requiring payment to be made in connection with the exportation of goods to compensate for any relief from customs duty allowed or to be allowed (and may recover any such payment as if it were an amount of customs duty unpaid); and
- (b) give effect to any reciprocal arrangements made between member States (with or without other countries or territories) for securing, by the exchange of information or otherwise, the due administration of their customs laws and the prevention or detection of fraud or evasion.

10 Disclosure by Commissioners of certain information as to imported goods

- (1) On being notified at any time by the Treasury that they are satisfied that it is in the national interest that the information in question should be disclosed to persons other than the Commissioners, the Commissioners may disclose through such person as may be specified in the notification such information to which this section applies, in respect of imported goods of such descriptions, as may be so specified.
- (2) The information to which this section applies is information contained in any document with which the Commissioners have been provided in pursuance of the Customs and Excise Acts 1979 for the purpose of making entry of any goods on their importation, being information of the following descriptions only, namely—
 - (a) the description of the goods, including any maker's catalogue number;
 - (b) the quantities of the goods imported in a particular period, so, however, that if any quantity is given by value it shall not also be given in any other form ;
 - (c) the name of the maker of the goods ;
 - (d) the country of origin of the goods ;
 - (e) the country from which the goods were consigned.
- (3) Without prejudice to paragraph 10 of Schedule 7 to this Act, this section also applies to information of any of those descriptions contained in any document with which the Commissioners have been provided for that purpose after 7th March 1967 in pursuance of the Customs and Excise Act 1952.

- (4) The Treasury may by order add to the descriptions of information to which this section applies any further description of information contained in any document such as is mentioned in subsection (2) or (3) above other than the price of the goods or the name of the importer of the goods.
- (5) The power to make orders under subsection (4) above shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

11 Assistance to be rendered by police, etc.

It shall be the duty of every constable and every member of Her Majesty's armed forces or coastguard to assist in the enforcement of the law relating to any assigned matter.

12 Power to hold inquiries

- (1) The Commissioners may hold or cause to be held such inquiries as they consider necessary or desirable for the purposes of any assigned matter, including inquiries into the conduct of any officer or of any person appointed by them.
- (2) The person holding any such inquiry—
 - (a) may require any person, subject to the tender of the reasonable expenses of his attendance, to attend as a witness and give evidence or to produce any document in his possession or control which relates to any matter in question at the inquiry and is such as would be subject to production in a court of law; and
 - (b) may require evidence to be given on oath, and for that purpose shall have power to administer oaths.
- (3) If any person fails without reasonable excuse to comply with any such requirement as aforesaid, he shall be liable on summary conviction to a penalty of £25.
- (4) Subject to the foregoing provisions of this section, the procedure and conduct of any inquiry under this section shall be such as the Commissioners may direct.

Offences in connection with Commissioners, officers, etc.

13 Unlawful assumption of character of officer, etc.

If, for the purpose of obtaining admission to any house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person falsely assumes the name, designation or character of a Commissioner or officer or of a person appointed by the Commissioners he may be detained and shall, in addition to any other punishment to which he may have rendered himself liable, be liable—

- (a) on summary conviction, to a penalty of the prescribed sum, or to imprisonment for a term not exceeding 3 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.

14 Failure to surrender commission, etc.

- (1) If any person to whom a commission or other written authority has been issued by the Commissioners is required by the Commissioners to deliver up or account to their satisfaction for that commission or authority and fails to comply within such period as may be specified in the requirement, he shall be liable on summary conviction to a penalty of £20.
- (2) If the failure continues after he is convicted thereof he shall be guilty of a further offence and be liable on summary conviction to a penalty of £5 for every day on which the failure has so continued.

15 Bribery and collusion

- (1) If any Commissioner or officer or any person appointed or authorised by the Commissioners to discharge any duty relating to an assigned matter—
 - (a) directly or indirectly asks for or takes in connection with any of his duties any payment or other reward whatsoever, whether pecuniary or other, or any promise or security for any such payment or reward, not being a payment or reward which he is lawfully entitled to claim or receive ; or
 - (b) enters into or acquiesces in any agreement to do, abstain from doing, permit, conceal or connive at any act or thing whereby Her Majesty is or may be defrauded or which is otherwise unlawful, being an act or thing relating to an assigned matter,he shall be guilty of an offence under this section.
- (2) If any person—
 - (a) directly or indirectly offers or gives to any Commissioner or officer or to any person appointed or authorised by the Commissioners as aforesaid any payment or other reward whatsoever, whether pecuniary or other, or any promise or security for any such payment or reward; or
 - (b) proposes or enters into any agreement with any Commissioner, officer or person appointed or authorised as aforesaid,
in order to induce him to do, abstain from doing, permit, conceal or connive at any act or thing whereby Her Majesty is or may be defrauded or which is otherwise unlawful, being an act or thing relating to an assigned matter, or otherwise to take any course contrary to his duty, he shall be guilty of an offence under this section.
- (3) Any person committing an offence under this section shall be liable on summary conviction to a penalty of £500 and may be detained.

16 Obstruction of officers, etc.

- (1) Any person who—
 - (a) obstructs, hinders, molests or assaults any person duly engaged in the performance of any duty or the exercise of any power imposed or conferred on him by or under any enactment relating to an assigned matter, or any person acting in his aid ; or
 - (b) does anything which impedes or is calculated to impede the carrying out of any search for any thing liable to forfeiture under any such enactment or the detention, seizure or removal of any such thing ; or

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- (c) rescues, damages or destroys any thing so liable to forfeiture or does anything calculated to prevent the procuring or giving of evidence as to whether or not any thing is so liable to forfeiture ; or
 - (d) prevents the detention of any person by a person duly engaged or acting as aforesaid or rescues any person so detained,
- or who attempts to do any of the aforementioned things, shall be guilty of an offence under this section.
- (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 3 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) Any person committing an offence under this section and any person aiding or abetting the commission of such an offence may be detained.

Commissioners' receipts and expenses

17 Disposal of duties, etc.

- (1) Save for such sums as may be required for any disbursements permitted by section 10 of the Exchequer and Audit Departments Act 1866, all money and securities for money collected or received in Great Britain for or on account of customs or excise shall be paid or remitted to and accounted for by the Bank of England in such manner as the Commissioners may with the approval of the Treasury direct, and shall be placed to the account in the books of the Bank entitled " the General Account of the Commissioners of Customs and Excise ".
- (2) The Bank shall deliver to the Commissioners each day a statement in writing of the money or securities for money, if any, received on that day from or on account of the Commissioners, and every statement so delivered shall be deemed to be a sufficient acknowledgement by the Bank of the receipt of the money and securities specified therein.
- (3) Any money and securities for money standing to the credit of the General Account shall be dealt with as provided in section 10 of the Exchequer and Audit Departments Act 1866 subject, however, to payment to the Government of the Isle of Man of the amounts mentioned in section 2(1) of the Isle of Man Act 1958 (payments of Isle of Man share of equal duties).
- (4) All money and securities for money collected or received in Northern Ireland for or on account of—
- (a) duties of customs or excise on goods imported into or manufactured or produced in Northern Ireland; or
 - (b) any duties of excise specified in any order of the Treasury for the time being in force under section 37(3) of the Northern Ireland Constitution Act 1973,
- shall be dealt with as provided in section 10 of the Exchequer and Audit Departments Act 1866.
- (5) Notwithstanding anything in section 10 of the Exchequer and Audit Departments Act 1866 or in subsection (1) above as to the disbursements which may be made out of money collected or received for or on account of customs or excise—

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- (a) any sum required for the purpose of such disbursements in the Port of London shall be paid out of the General Account; and
 - (b) no repayment of sums overpaid in error shall be made unless the claim thereto is made and evidence in support thereof is submitted to the Commissioners within 6 years of the date of the overpayment and the claim is established to the satisfaction of the Commissioners.
- (6) Any reference in this section to money and securities for money collected or received for or on account of customs or excise or of any duties thereof includes a reference to any sums received under or by virtue of any enactment relating to customs or excise or to those duties by way of pecuniary penalties or the pecuniary proceeds of any forfeiture, costs, or otherwise howsoever.

18 Remuneration and expenses of Commissioners

Any remuneration and allowances payable to the Commissioners under this Act and any expenses of the Commissioners under the Customs and Excise Acts 1979 shall be defrayed out of money provided by Parliament.

PART III

CUSTOMS AND EXCISE CONTROL AREAS

19 Appointment of ports, etc.

- (1) The Commissioners may by order made by statutory instrument appoint and name as a port for the purposes of customs and excise any area in the United Kingdom specified in the order.
- (2) The appointment of any port for those purposes made before 1st August 1952 may be revoked, and the name or limits of any such port may be altered, by an order under subsection (1) above as if the appointment had been made by an order under that subsection.
- (3) The Commissioners may in any port from time to time appoint boarding stations for the purpose of the boarding of or disembarkation from ships by officers.

20 Approved wharves

- (1) The Commissioners may approve, for such periods and subject to such conditions and restrictions as they think fit, places for the loading or unloading of goods or of any class or description of goods; and any place so approved is referred to in this Act as an " approved wharf ".
- (2) The Commissioners may at any time for reasonable cause revoke or vary the terms of any approval given under this section.
- (3) Any person contravening or failing to comply with any condition or restriction imposed by the Commissioners under this section shall be liable on summary conviction to a penalty of £100.

21 Control of movement of aircraft, etc. into and out of the United Kingdom

- (1) Save as permitted by the Commissioners, the commander of an aircraft entering the United Kingdom from a place outside the United Kingdom shall not cause or permit the aircraft to land—
 - (a) for the first time after its arrival in the United Kingdom ; or
 - (b) at any time while it is carrying passengers or goods brought in that aircraft from a place outside the United Kingdom and not yet cleared, at any place other than a customs and excise airport.
- (2) Save as permitted by the Commissioners, no person importing or concerned in importing any goods in any aircraft shall bring the goods into the United Kingdom at any place other than a customs and excise airport.
- (3) Save as permitted by the Commissioners—
 - (a) no person shall depart on a flight to a place or area outside the United Kingdom from any place in the United Kingdom other than a customs and excise airport ; and
 - (b) the commander of any aircraft engaged in a flight from a customs and excise airport to a place or area outside the United Kingdom shall not cause or permit it to land at any place in the United Kingdom other than a customs and excise airport specified in the application for clearance for that flight.
- (4) Subsections (1) to (3) above shall not apply in relation to any aircraft flying from or to any place or area outside the United Kingdom to or from any place in the United Kingdom which is required by or under any enactment relating to air navigation, or is compelled by accident, stress of weather or other unavoidable cause, to land at a place other than a customs and excise airport; but, subject to subsection (5) below,—
 - (a) the commander of any such aircraft—
 - (i) shall immediately report the landing to an officer or constable and shall on demand produce to him the journey log book belonging to the aircraft,
 - (ii) shall not without the consent of an officer permit any goods carried in the aircraft to be unloaded from, or any of the crew or passengers to depart from the vicinity of, the aircraft, and
 - (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.
- (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 £200, 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

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concurrence of the Commissioners which is in force under an Order in Council made in pursuance of section 8 of the Civil Aviation Act 1949.

22 Approval of examination stations at customs and excise airports

- (1) The Commissioners may, in any customs and excise airport, approve for such periods and subject to such conditions and restrictions as they think fit a part of, or a place at, that airport for the loading and unloading of goods and the embarkation and disembarkation of passengers; and any such part or place so approved is referred to in this Act as an " examination station ".
- (2) The Commissioners may at any time for reasonable cause revoke or vary the terms of any approval given under this section.
- (3) Any person contravening or failing to comply with any condition or restriction imposed by the Commissioners under this section shall be liable on summary conviction to a penalty of £100.

23 Control of movement of hovercraft

- (1) The Commissioners may by regulations impose conditions and restrictions as respects the movement of hovercraft and the carriage of goods by hovercraft, and in particular—
 - (a) may prescribe the procedure to be followed by hovercraft proceeding to or from a port or any customs and excise airport or customs and excise station, and authorise the proper officer to give directions as to their routes; and
 - (b) may make provision for cases where by reason of accident, or in any other circumstance, it is impracticable to comply with any conditions or restrictions imposed or directions given as respects hovercraft.
- (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 £100 and any goods in respect of which the offence was committed shall be liable to forfeiture.

24 Control of movement of goods by pipe-line

- (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—
 - (a) 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
 - (b) 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—
 - (a) vary the terms of their approval; and
 - (b) (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 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 tire owner of a pipe-line as it applies to a document required by that Act to be so served.
- (5) A person who—
 - (a) contravenes subsection (1) or (2) above, or contravenes or fails to comply with a condition imposed by the Commissioners under subsection (3) above ; or
 - (b) 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—
 - (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.
- (7) In the application of subsection (4) above to Northern Ireland, the reference to the Pipe-lines Act 1962 shall have effect as if that Act extended to Northern Ireland.

25 Approval of transit sheds

- (1) The Commissioners may approve, for such periods and subject to such conditions and restrictions as they see fit, places for the deposit of goods imported and not yet cleared out of charge, including goods not yet reported and entered under this Act; and any place so approved is referred to in this Act as a " transit shed ".
- (2) Where, by any local Act, provision is made for the landing of goods without entry for deposit in transit sheds authorised thereunder, the provisions of this Act relating to goods deposited in transit sheds approved under this section shall have effect in relation to goods deposited in transit sheds authorised under that Act.
- (3) The Commissioners may at any time for reasonable cause revoke or vary the terms of any approval given under subsection (1) above.
- (4) Any person contravening or failing to comply with any condition or restriction imposed by the Commissioners under subsection (1) above shall be liable on summary conviction to a penalty of £100.

26 Power to regulate movements of goods into and out of Northern Ireland by land

- (1) The Commissioners may, for the purpose of safeguarding the revenue and for the better enforcement of any prohibition or restriction for the time being in force under or by virtue of any enactment with respect to the importation or exportation of any goods, make regulations—

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- (a) prohibiting the importation or exportation by land of all goods or of any class or description of goods except within such hours and by such routes within Northern Ireland (referred to in this Act as " approved routes ") as may be prescribed by the regulations;
 - (b) appointing places for the examination and entry of and payment of any duty chargeable on any goods being imported or exported by land (referred to in this Act as " customs and excise stations ").
- (2) If any person contravenes or fails to comply with any regulation made under subsection (1) above he shall be liable on summary conviction to a penalty of £100, and any goods in respect of which the offence was committed shall be liable to forfeiture.

27 Officers' powers of boarding

- (1) At any time while a ship is within the limits of a port, or an aircraft is at a customs and excise airport, or a vehicle is on an approved route, any officer and any other person duly engaged in the prevention of smuggling may board the ship, aircraft or vehicle and remain therein and rummage and search any part thereof.
- (2) The Commissioners may station officers in any ship at any time while it is within the limits of a port, and if the master of any ship neglects or refuses to provide—
- (a) reasonable accommodation below decks for any officer stationed therein; or
 - (b) means of safe access to and egress from the ship in accordance with the requirements of any such officer,
- the master shall be liable on summary conviction to a penalty of £50.

28 Officers' powers of access, etc.

- (1) Without prejudice to section 27 above, the proper officer shall have free access to every part of any ship or aircraft at a port or customs and excise airport and of any vehicle brought to a customs and excise station, and may—
- (a) cause any goods to be marked before they are unloaded from that ship, aircraft or vehicle;
 - (b) lock up, seal, mark or otherwise secure any goods carried in the ship, aircraft or vehicle or any place or container in which they are so carried ; and
 - (c) break open any place or container which is locked and of which the keys are withheld.
- (2) Any goods found concealed on board any such ship, aircraft or vehicle shall be liable to forfeiture.

29 Officers' powers of detention of ships, etc.

- (1) Where, in the case of a ship, aircraft or vehicle of which due report has been made under section 35 below, any goods are still on board that ship, aircraft or vehicle at the expiration of the relevant period, the proper officer may detain that ship, aircraft or vehicle until there have been repaid to the Commissioners—
- (a) any expenses properly incurred in watching and guarding the goods beyond the relevant period, except, in the case of a ship or aircraft, in respect of the day of clearance inwards; and

- (b) where the goods are removed by virtue of any provision of the Customs and Excise Acts 1979 from the ship, aircraft or vehicle to a Queen's warehouse, the expenses of that removal.
- (2) In subsection (1) above, " the relevant period " means—
- (a) in the case of a ship or vehicle, 21 clear days from the date of making due report of the ship or vehicle under section 35 below or such longer period as the Commissioners may in any case allow;
 - (b) in the case of an aircraft, 7 clear days from the date of making due report of the aircraft under that section or such longer period as the Commissioners may in any case allow.
- (3) Where, in the case of—
- (a) any derelict or other ship or aircraft coming, driven or brought into the United Kingdom under legal process, by stress of weather or for safety ; or
 - (b) any vehicle in Northern Ireland which suffers any mishap,
- 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.

30 Control of movement of uncleared goods within or between port or airport and other places

- (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 £50.

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

- (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;
- and

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- (b) the movement of goods intended for export between a place approved by the Commissioners for the examination of such goods and the place of exportation.
- (2) Regulations under subsection (1) above may in particular—
- (a) require the goods to be moved within such period and by such route as may be specified by or under the regulations;
 - (b) require the goods to be carried in a vehicle or container complying with such requirements and secured in such manner as may be so specified ;
 - (c) prohibit, except in such circumstances as may be so specified, any unloading or loading of the vehicle or container or any interference with its security.
- (3) If any person contravenes or fails to comply with any regulation under subsection (1) above or any requirement imposed by or under any such regulation, that person and the person then in charge of the goods shall each be liable on summary conviction to a penalty of £500 and any goods in respect of which the offence was committed shall be liable to forfeiture.

32 Penalty for carrying away officers

- (1) If any ship or aircraft departs from any place, or any vehicle crosses the boundary out of Northern Ireland, carrying on board without his consent any officer of customs and excise or other Government officer, including an officer of the Government of Northern Ireland, the master of the ship or commander of the aircraft or the person in charge of the vehicle shall be liable on summary conviction to a penalty of £100.
- (2) Without prejudice to the liability of any person under subsection (1) above, the amount of any expenses incurred by the Commissioners or by any Government department, including a department of the Government of Northern Ireland, by reason of the carrying away of any officer may be recovered summarily as a civil debt from that person or from the owner of the ship, aircraft or vehicle concerned.
- (3) For the purposes of this section, the guard of a railway train shall be deemed to be the person in charge of any vehicle forming part of that train.

33 Power to inspect aircraft, aerodromes, records, etc.

- (1) The commander of an aircraft shall permit an officer at any time to board the aircraft and inspect—
- (a) the aircraft and any goods loaded therein; and
 - (b) all documents relating to the aircraft or to goods or persons carried therein;
- and an officer shall have the right of access at any time to any place to which access is required for the purpose of any such inspection.
- (2) The person in control of any aerodrome shall permit an officer at any time to enter upon and inspect the aerodrome and all buildings and goods thereon.
- (3) The person in control of an aerodrome licensed under any enactment relating to air navigation and, if so required by the Commissioners, the person in control of any other aerodrome shall—
- (a) keep a record in such form and manner as the Commissioners may approve of all aircraft arriving at or departing from the aerodrome ;

- (b) keep that record available and produce it on demand to any officer, together with all other documents kept on the aerodrome which relate to the movement of aircraft; and
 - (c) permit any officer to make copies of and take extracts from any such record or document.
- (4) If any person contravenes or fails to comply with any of the provisions of this section he shall be liable on summary conviction to a penalty of £200 or to imprisonment for a term not exceeding 3 months, or to both.

34 Power to prevent flight of aircraft

- (1) If it appears to any officer or constable that an aircraft is intended or likely to depart for a destination outside the United Kingdom from—
- (a) any place other than a customs and excise airport; or
 - (b) a customs and excise airport before clearance outwards is given,
- he may give such instructions and take such steps by way of detention of the aircraft or otherwise as appear to him necessary in order to prevent the flight.
- (2) Any person who contravenes any instructions given under subsection (1) above shall be liable on summary conviction to a penalty of £200, or to imprisonment for a term not exceeding 3 months, or to both.
- (3) If an aircraft flies in contravention of any instruction given under subsection (1) above or notwithstanding any steps taken "to prevent the flight, the owner and the commander thereof shall, without prejudice to the liability of any other person under subsection (2) above, each be liable on summary conviction to a penalty of £200, or to imprisonment for a term not exceeding 3 months, or to both, unless he proves that the flight took place without his consent or connivance.

PART IV

CONTROL OF IMPORTATION

Inward entry and clearance

35 Report inwards

- (1) Report shall be made in such form and manner and containing such particulars as the Commissioners may direct of every ship and aircraft to which this section applies, of every vehicle entering Northern Ireland by land, and of all goods otherwise conveyed into Northern Ireland by land.
- (2) This section applies to every ship arriving at a port—
- (a) from any place outside the United Kingdom ; or
 - (b) carrying any goods brought in that ship from some place outside the United Kingdom and not yet cleared on importation.
- (3) This section applies to every aircraft arriving at any place in the United Kingdom—
- (a) from any place or area outside the United Kingdom; or

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- (b) carrying passengers or goods taken on board that aircraft at a place outside the United Kingdom, being passengers or goods either—
 - (i) bound for a destination in the United Kingdom and not already cleared at a customs and excise airport ; or
 - (ii) bound for a destination outside the United Kingdom.
- (4) The Commissioners may make regulations prescribing the procedure for making report under this section.
- (5) If the person by whom the report should be made fails to make report as required by or under this section—
 - (a) he shall be liable on summary conviction to a penalty of £100; and
 - (b) any goods required to be reported which are not duly reported may be detained by any officer until so reported or until the omission is explained to the satisfaction of the Commissioners, and may in the meantime be deposited in a Queen's warehouse.
- (6) The person making the report shall at the time of making it answer all such questions relating to the ship, aircraft or vehicle, to the goods carried therein, to the crew and to the voyage, flight or journey as may be put to him by the proper officer ; and if he refuses to answer he shall be liable on summary conviction to a penalty of £100.
- (7) If at any time after a ship or aircraft carrying goods brought therein from any place outside the United Kingdom arrives within 12 nautical miles of the coast of the United Kingdom, or after a vehicle crosses the boundary into Northern Ireland, and before report has been made in accordance with this section—
 - (a) bulk is broken ; or
 - (b) any alteration is made in the stowage of any goods carried so as to facilitate the unloading of any part thereof before due report has been made ; or
 - (c) any part of the goods is staved, destroyed or thrown overboard or any container is opened,and the matter is not explained to the satisfaction of the Commissioners, the master of the ship or commander of the aircraft or the person in charge of the vehicle shall be liable on summary conviction to a penalty of £100.
- (8) For the purposes of subsection (7) above, the guard of a railway train shall be deemed to be the person in charge of any vehicle forming part of that train.

36 Provisions as to Her Majesty's ships, etc.

- (1) The person in command of any ship having a commission from Her Majesty or any foreign State which has on board any goods loaded in any place outside the United Kingdom shall, before any such goods are unloaded, or at any time when called upon to do so by the proper officer, deliver to the proper officer an account of the goods in accordance with subsection (2) below, and if he fails so to do he shall be liable on summary conviction to a penalty of £100.
- (2) An account of goods under subsection (1) above shall be in such form, and shall contain to the best of the knowledge of the person delivering the account such particulars, and shall be delivered in such manner, as the Commissioners may direct.

- (3) The person delivering such an account shall when delivering it answer all such questions relating to the goods as may be put to him by the proper officer and if he refuses to answer he shall be liable on summary conviction to a penalty of £100.
- (4) Subject in the case of ships having a commission from Her Majesty to any regulations made by the Treasury, the provisions of Parts III to VII of this Act as to the boarding and search of ships shall have effect in relation to such a ship as aforesaid as they have effect in relation to any other ship, and any officer may remove to a Queen's warehouse any goods loaded as aforesaid found on board the ship.

37 Entry of goods on importation

- (1) The importer of any goods, other than goods which are exempt from the requirements of this section, shall deliver to the proper officer an entry thereof in such form and manner and containing such particulars as the Commissioners may direct.
- (2) The following goods are exempt from the requirements of this section—
 - (a) whales and fresh fish (including shell-fish) of British taking brought by British ships ;
 - (b) passengers' baggage; and
 - (c) Community transit goods.
- (3) Subject to subsections (4) and (5) below, goods may be entered under this section—
 - (a) for home use, if so eligible ; or
 - (b) for warehousing ; or
 - (c) for transit or transshipment; or
 - (d) for inward processing ; or
 - (e) in such cases as the Commissioners may permit, for temporary retention with a view to subsequent re-exportation.
- (4) All goods imported by means of a pipe-line and chargeable with duty shall be entered for warehousing.
- (5) The Commissioners may—
 - (a) refuse to accept an entry of any goods if they are not satisfied that those goods were imported before the time of the delivery of the entry ;
 - (b) subject to subsection (4) above, direct that goods of any class or description specified in the direction shall not be permitted to be entered for warehousing.
- (6) If, in the case of any goods which are not dutiable goods, any such entry as aforesaid is inaccurate in any particular, the importer shall, within 14 clear days of the delivery of the entry or such longer period as the Commissioners may in any case allow, deliver to the proper officer a full and accurate account of the goods.
- (7) If an account of the goods is delivered in accordance with subsection (6) above and the Commissioners are satisfied that the inaccuracy was inadvertent and immaterial except for statistical purposes, then notwithstanding anything in the Customs and Excise Acts 1979 or in any instrument made thereunder the goods shall not be liable to forfeiture, or the importer to any penalty, by reason only of the inaccuracy of the entry.

38 Entry by bill of sight

- (1) Without prejudice to section 37 above, where on the importation of any goods the importer is unable for want of full information to make immediately perfect entry thereof, he may subject to subsection (2) below, on making a signed declaration to that effect before the proper officer, deliver to that officer an entry of the goods by bill of sight in such form and manner and containing such particulars as the Commissioners may direct.
- (2) Notwithstanding subsection (1) above, the Commissioners may refuse to accept an entry by bill of sight of any goods if they are not satisfied that those goods were imported before the delivery of the entry.
- (3) An entry of any goods by bill of sight under subsection (1) above when signed by the proper officer shall be the warrant for the examination of the goods by the importer in the presence of the proper officer with a view to making perfect entry thereof.
- (4) If within such period from the date of the entry of any goods by bill of sight as the Commissioners may allow, no entry purporting to be a perfect entry has been made of those goods, the proper officer may cause the goods to be deposited in a Queen's warehouse; and, without prejudice to section 99(3) below, if any goods so deposited are not cleared within one month from the date of deposit the Commissioners may sell them.

39 Entry of surplus stores

- (1) With the permission of the proper officer, surplus stores of any ship or aircraft—
 - (a) if intended for private use and in quantities which do not appear to him to be excessive, may be entered and otherwise treated as if they were goods imported in the ship or aircraft; or
 - (b) in any other case may, subject to subsection (2) below, be entered for warehousing notwithstanding that they could not lawfully be imported as merchandise.
- (2) Goods entered for warehousing by virtue of subsection (2)(b) above shall not, except with the sanction of the Commissioners, be further entered, or be removed from the warehouse, otherwise than for use as stores.

40 Removal of uncleared goods to Queen's warehouse

- (1) Where in the case of any imported goods—
 - (a) entry has not been made thereof by the expiration of the relevant period; or
 - (b) at the expiration of 21 clear days from the relevant date, entry having been made of the goods, they have not been unloaded from the importing ship or aircraft or, in the case of goods which have been unloaded or which have been imported by land, have not been produced for examination and clearance; or
 - (c) being goods imported by sea and not being in large quantity, they are at any time after the arrival of the importing ship at the port at which they are to be unloaded the only goods remaining to be unloaded from that ship at that port,the proper officer may cause the goods to be deposited in a Queen's warehouse.

- (2) Where any small package or consignment of goods is imported, the proper officer may at any time after the relevant date cause that package or consignment to be deposited in a Queen's warehouse to await entry.
- (3) Without prejudice to section 99(3) below, if any goods deposited in a Queen's warehouse by the proper officer under this section are not cleared by the importer thereof—
 - (a) in the case of goods which are in the opinion of the Commissioners of a perishable nature, forthwith; or
 - (b) in any other case, within 3 months after they have been so deposited or such longer time as the Commissioners may in any case allow,the Commissioners may sell them.
- (4) In this section—
 - (a) " the relevant period " means a period of, in the case of goods imported by air, 7 or, in any other case, 14 clear days from the relevant date; and
 - (b) " the relevant date " means, subject to subsection (5) below, the date when report was made of the importing ship, aircraft or vehicle or of the goods under section 35 above, or, where no such report was made, the date when it should properly have been made.
- (5) Where any restriction is placed upon the unloading of goods from any ship or aircraft by virtue of any enactment relating to the prevention of epidemic and infectious diseases, then, in relation to that ship or aircraft, " the relevant date " in this section means the date of the removal of the restriction.

41 Failure to comply with provisions as to entry

Without prejudice to any liability under any other provision of the Customs and Excise Acts 1979, any person making entry of goods on their importation who fails to comply with any of the requirements of this Part of this Act in connection with that entry shall be liable on summary conviction to a penalty of £50, and the goods in question shall be liable to forfeiture.

42 Power to regulate unloading, removal, etc. of imported goods

- (1) The Commissioners may make regulations—
 - (a) prescribing the procedure to be followed by a ship arriving at a port, an aircraft arriving at a customs and excise airport, or a person conveying goods into Northern Ireland by land ;
 - (b) regulating the unloading, landing, movement and removal of goods on their importation;and different regulations may be made with respect to importation by sea, air or land respectively.
- (2) If any person contravenes or fails to comply with any regulation made under this section 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 £100 and any goods in respect of which the offence was committed shall be liable to forfeiture.

Provisions as to duty on imported goods

43 Duty on imported goods

- (1) Save as permitted by or under the customs and excise Acts or section 2(2) of the European Communities Act 1972 or any Community regulation or other instrument having the force of law, no imported goods shall be delivered or removed on importation until the importer has paid to the proper officer any duty chargeable thereon, and that duty shall, in the case of goods of which entry is made, be paid on making the entry.
- (2) The duties of customs or excise and the rates thereof chargeable on imported goods—
 - (a) if entry is made thereof, except where the entry or, in the case of an entry by bill of sight, the perfect entry is for warehousing, shall be those in force with respect to such goods at the time of the delivery of the entry;
 - (b) if entry or, in the case of goods entered by bill of sight, perfect entry is made thereof for warehousing, shall be ascertained in accordance with warehousing regulations;
 - (c) if no entry is made thereof, shall be those in force with respect to such goods at the time of their importation.
- (3) Any goods brought or coming into the United Kingdom by sea otherwise than as cargo, stores or baggage carried in a ship shall be chargeable with the like duty, if any, as would be applicable to those goods if they had been imported as merchandise; and if any question arises as to the origin of the goods they shall, unless that question is determined under section 120 below, section 14 of the Customs and Excise Duties (General Reliefs) Act 1979 (produce of the sea or continental shelf) or under a Community regulation or other instrument having the force of law, be deemed to be the produce of such country as the Commissioners may on investigation determine.
- (4) Where, in accordance with approval given by the Commissioners, entry of goods is made by any method involving the use of a computer, subsection (2) above shall have effect as if the reference in paragraph (a) to the time of the delivery of the entry were a reference to the time when particulars contained in the entry are accepted by the computer.
- (5) Subject to sections 10 and 11 of the Customs and Excise Duties (General Reliefs) Act 1979 (reliefs for re-imported goods) and save as provided by or under any such enactments or instruments as are mentioned in subsection (1) above, any goods which are re-imported into the United Kingdom after exportation therefrom, whether they were manufactured or produced in or outside the United Kingdom and whether or not any duty was paid thereon at a previous importation, shall be treated for the purpose of charging duty—
 - (a) as if they were being imported for the first time ; and
 - (b) in the case of goods manufactured or produced in the United Kingdom, as if they had not been so manufactured or produced.

44 Exclusion of s. 43(1) for importers etc. keeping standing deposits

Where the Commissioners so direct, section 43(1) above shall not apply if and so long as the importer or his agent pays to, and keeps deposited with, the Commissioners a sum by way of standing deposit sufficient in their opinion to cover any duty which may become payable in respect of goods entered by that importer or agent, and if

the importer or agent complies with such other conditions as the Commissioners may impose.

45 Deferred payment of customs duty

- (1) The Commissioners may by regulations provide for the payment of customs duty to be deferred in such cases as may be specified by the regulations and subject to such conditions as may be imposed by or under the regulations ; and duty of which payment is deferred under the regulations shall be treated, for such purposes as may be specified thereby, as if it had been paid.
- (2) Regulations under this section may make different provision for goods of different descriptions or for goods of the same description in different circumstances.

46 Goods to be warehoused without payment of duty

Any goods which are on their importation permitted to be entered for warehousing shall be allowed, subject to such conditions or restrictions as may be imposed by or under warehousing regulations, to be warehoused without payment of duty.

47 Relief from payment of duty of goods entered for transit or transhipment

Where any goods are entered for transit or transhipment the Commissioners may allow the goods to be removed for that purpose, subject to such conditions and restrictions as they see fit, without payment of duty.

48 Relief from payment of duty of goods temporarily imported

In such cases as the Commissioners may by regulations prescribe, where the Commissioners are satisfied that goods are imported only temporarily with a view to subsequent re-exportation, they may permit the goods to be delivered on importation, subject to such conditions as they see fit to impose without payment of duty.

Forfeiture, offences, etc. in connection with importation

49 Forfeiture of goods improperly imported

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

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

those goods shall, subject to subsection (2) below, be liable to forfeiture.

- (2) Where any goods, the importation of which is for the time being prohibited or restricted by or under any enactment, are on their importation either—
 - (a) reported as intended for exportation in the same ship, aircraft or vehicle; or
 - (b) entered for transit or transshipment; or
 - (c) entered to be warehoused for exportation or for use as stores,the Commissioners may, if they see fit, permit the goods to be dealt with accordingly.

50 Penalty for improper importation of goods

- (1) Subsection (2) below applies to goods of the following descriptions, that is to say—
 - (a) goods chargeable with a duty which has not been paid; and
 - (b) goods the importation, landing or unloading of which is for the time being prohibited or restricted by or under any enactment.
- (2) If any person with intent to defraud Her Majesty of any such duty or to evade any such prohibition or restriction as is mentioned in subsection (1) above—
 - (a) unships or lands in any port or unloads from any aircraft in the United Kingdom or from any vehicle in Northern Ireland any goods to which this subsection applies, or assists or is otherwise concerned in such unshipping, landing or unloading ; or
 - (b) removes from their place of importation or from any approved wharf, examination station, transit shed or customs and excise station any goods to which this subsection applies or assists or is otherwise concerned in such removal,he shall be guilty of an offence under this subsection and may be detained.
- (3) If any person imports or is concerned in importing any goods contrary to any prohibition or restriction for the time being in force under or by virtue of any enactment with respect to those goods, whether or not the goods are unloaded, and does so with intent to evade the prohibition or restriction, he shall be guilty of an offence under this subsection and may be detained.
- (4) Subject to subsection (5) below, a person guilty of an offence under subsection (2) or (3) above shall be liable—
 - (a) on summary conviction, to a penalty of the prescribed sum or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both ; or

- (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 2 years, or to both.
- (5) In the case of an offence under subsection (2) or (3) above in connection with a prohibition or restriction on importation having effect by virtue of section 3 of the Misuse of Drugs Act 1971, subsection (4) above shall have effect subject to the modifications specified in Schedule 1 to this Act.
- (6) If any person—
- (a) imports or causes to be imported any goods concealed in a container holding goods of a different description ; or
 - (b) directly or indirectly imports or causes to be imported or entered any goods found, whether before or after delivery, not to correspond with the entry made thereof,
- he shall be liable on summary conviction to a penalty of three times the value of the goods or £100, whichever is the greater.
- (7) In any case where a person would, apart from this subsection, be guilty of—
- (a) an offence under this section in connection with the importation of goods contrary to a prohibition or restriction; and
 - (b) a corresponding offence under the enactment or other instrument imposing the prohibition or restriction, being an offence for which a fine or other penalty is expressly provided by that enactment or other instrument,
- he shall not be guilty of the offence mentioned in paragraph (a) of this subsection.

51 Special provisions as to proof in Northern Ireland

- (1) If goods of any class or description chargeable with duty on their importation from the Republic of Ireland are found in the possession or control of any person within the prescribed area in Northern Ireland, any officer or any person having by law in Northern Ireland the powers of an officer may require that person to furnish proof that the goods have not been imported from the Republic of Ireland or that the duty chargeable on their importation has been paid.
- (2) If proof of any matter is required to be furnished in relation to any goods under subsection (1) above but is not furnished to the satisfaction of the Commissioners, the goods shall, for the purposes of proceedings under the customs and excise Acts, be deemed to have been unlawfully imported from the Republic of Ireland without payment of duty, unless the contrary is proved.

PART V

CONTROL OF EXPORTATION

Outward entry and clearance of goods

52 Meaning for this Part of " dutiable or restricted goods "

For the purposes of this Part of this Act " dutiable or restricted goods " are goods of the following descriptions, that is to say—

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- (a) goods from warehouse, other than goods which have been kept, without being warehoused, in a warehouse by virtue of section 92(4) below ;
- (b) transit goods;
- (c) any other goods chargeable with any duty which has not been paid;
- (d) drawback goods;
- (e) goods with respect to the exportation of which any restriction is for the time being in force under or by virtue of any enactment;
- (f) any goods required by or under any provision of this Act other than a provision of this Part or by or under a provision of any other Act to be entered before exportation or before shipment for exportation or as stores.

53 Entry outwards of dutiable or restricted goods

- (1) Where any dutiable or restricted goods, not being Community transit goods, are to be shipped for exportation or as stores for use on a voyage or flight to an eventual destination outside the United Kingdom or are brought to any customs and excise station for exportation, the exporter shall, subject to subsection (3) below and section 56 below—
- (a) deliver to the proper officer an entry outwards of the goods under this section in such form and manner and containing such particulars as the Commissioners may direct; and
 - (b) give security to the satisfaction of the Commissioners that the goods will be duly shipped or exported and discharged at the destination for which they are entered outwards within such time as the Commissioners consider reasonable, or, in the case of goods for use as stores, will be duly so used, or that they will be otherwise accounted for to the satisfaction of the Commissioners.
- (2) Directions under this section may, if the Commissioners think fit, contain provisions authorising the delivery in circumstances specified in the directions of provisional entries under this section, and imposing requirements on persons delivering such entries as to the subsequent delivery of perfected entries, and the obtaining and retention for a specified period of receipts for perfected entries.
- This subsection shall not come into force until such day as the Commissioners may appoint by order made by statutory instrument.
- (3) The Commissioners may relax all or any of the requirements imposed by or under subsection (1) or (2) above as they think fit in relation to any goods.
- (4) If any goods of which entry is required under this section are shipped for exportation or as stores or are waterborne for such shipment before entry thereof has been duly made, the goods shall be liable to forfeiture and, where the shipping or making waterborne is done with fraudulent intent, any person concerned therein with knowledge of that intent shall be guilty of an offence under this subsection and may be detained.
- (5) A person guilty of an offence under subsection (4) 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.

- (6) Any person who, being required by directions given under subsection (2) above to obtain and retain for a specified period a receipt for any entry, fails to produce a receipt complying with the directions on demand made by the proper officer at any time during that period shall be liable on summary conviction to a penalty of £100.
- (7) Any person who contravenes or fails to comply with any directions given under subsection (2) above shall be liable on summary conviction to a penalty of £100.
- (8) If any goods are found not to correspond with any entry thereof made under this section, they shall be liable to forfeiture.

54 Entry outwards of goods which are not dutiable or restricted goods

- (1) Subject to subsection (6) below and to section 56 below, before any goods which are not dutiable or restricted goods are exported or shipped for exportation, the exporter shall, unless the goods are Community transit goods, deliver to the proper officer an entry outwards of the goods under this section.
- (2) The form of entries under this section, the particulars to be contained therein and the manner of their delivery shall be such as the Commissioners may from time to time direct.
- (3) Directions under this section may, if the Commissioners think fit, contain provisions authorising the delivery in circumstances specified in the directions of provisional entries under this section, and imposing requirements on persons delivering such entries as to the subsequent delivery of perfected entries, and the obtaining and retention for a specified period of receipts for perfected entries.
- (4) Where the particulars contained in any entry delivered under this section are in any way incorrect or inaccurate, the person delivering it shall notify the proper officer of any necessary correction within a period of 14 days beginning with the day of delivery.
- (5) The Commissioners may give directions under this section imposing on persons specified in the directions requirements as to the giving of information with respect to, and the furnishing of documents in connection with, goods which have been entered under this section but are not exported or shipped for exportation within a specified period beginning with the day of delivery of the entry.
- (6) The Commissioners may relax any requirement imposed by or under this section as they think fit in relation to any goods.
- (7) If any goods of which entry is required under this section are exported or shipped for exportation before delivery of an entry in respect thereof, the exporter shall be liable on summary conviction to a penalty of £100.
- (8) Any person who fails to comply with subsection (4) above in the case of any entry shall be liable on summary conviction to a penalty of £10.
- (9) Any person who, being required by directions given under this section to obtain and retain for a specified period a receipt for any entry, fails to produce a receipt complying with the directions on demand made by the proper officer at any time during that period shall be liable on summary conviction to a penalty of £100.
- (10) Any person who contravenes or fails to comply with any directions given under this section shall be liable on summary conviction to a penalty of £100.

55 Register of exporters and assignment of identifying numbers

- (1) The Commissioners shall have power—
- (a) to maintain a register of exporters ;
 - (b) to enter therein any person applying for registration and appearing to them to be concerned in the exportation of goods and to satisfy such requirements for registration as they may think fit to impose ;
 - (c) to give directions imposing requirements on registered persons (and, in particular, requirements as to the keeping of records and accounts and the giving of access thereto) as a condition of their remaining on the register;
 - (d) to assign to registered persons numbers for use for export purposes ; and
 - (e) to cancel the registration of any person if it appears to them that he has failed to comply with any direction under this section or that there is other reasonable cause for cancellation.
- (2) The Commissioners may relax any requirement imposed under this section as they think fit in relation to any goods.

56 Alternative to entry for registered exporters

- (1) If the Commissioners think fit so to direct—
- (a) dutiable or restricted goods falling within paragraph (c) or (d) of section 52 above may be shipped for exportation without entry under section 53 above; and
 - (b) goods which are not dutiable or restricted goods may be shipped for exportation without entry under section 54 above,
- if, before shipment, a number assigned under section 55 above to a person concerned in the exportation of the goods, together with such particulars of the goods and other information relating thereto as the directions may require, is furnished in accordance with the directions to a person specified therein.
- (2) Directions under this section may contain provision enabling the Commissioners to exclude shipments of goods from their operation in particular cases by giving notice to that effect in accordance with the directions.
- (3) The Commissioners may relax any requirement imposed under this section as they think fit in relation to any goods.
- (4) If any person, for the purpose of enabling any goods to be shipped without entry by virtue of directions given under this section, furnishes a number other than one for the time being assigned to him under section 55 above, then, unless the number is one for the time being assigned to another person under that section and is furnished with that person's consent, he shall be liable on summary conviction to a penalty of £100.

57 Specification of certain goods

- (1) Subject to subsection (2) below and section 58 below, in any of the following events, that is to say—
- (a) where any dutiable or restricted goods are, by virtue of section 53(3) or 56 above, exported without entry under section 53 above, shipped for exportation without such an entry or shipped as stores for use on a voyage or flight to an eventual destination outside the United Kingdom without such an entry ; or

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- (b) where any goods which are not dutiable or restricted goods are, by virtue of section 56 above, shipped for exportation without entry under section 54 above,
the exporter of the goods shall deliver to the proper officer a specification of the goods in accordance with this section.
- (2) No specification need be delivered as required by subsection (1) above in the case of Community transit goods or in the case of goods shipped as stores where the shipment as stores is permitted by the Commissioners and such conditions as they see fit to impose are complied with.
- (3) A specification of goods under this section shall—
- (a) be in such form and contain such particulars as the Commissioners may direct; and
 - (b) be delivered in such manner as they may direct within a period of 14 days or such longer period as they may direct—
 - (i) after the clearance outwards of the ship or aircraft from the place of loading; or
 - (ii) in the case of goods exported by land, after the goods have been exported.
- (4) Where any goods are shipped for exportation without entry by virtue of directions given under section 56 above, the person whose number was furnished in relation to the goods for the purpose of their shipment without entry shall, if it was so furnished with his consent, be the exporter of the goods for the purposes of this section.
- (5) For the purposes of this section, any ship built, or aircraft manufactured, in the United Kingdom departing for the first time for a voyage or flight to a place outside the United Kingdom for the purpose of its delivery to a consignee outside the United Kingdom shall be treated both as goods shipped for exportation and as the exporting ship or aircraft, and the owner of the ship or aircraft or, where the owner is outside the United Kingdom, the builder of the ship or the manufacturer of the aircraft shall be deemed to be the exporter.
- (6) For goods exported by means of a pipe-line the period for delivery of a specification of the goods under this section shall be 14 days from the time when the goods are charged into the pipe-line for exportation or such longer period as the Commissioners may direct.
- (7) Where any goods in respect of which a specification is required under this section are shipped as stores on board any ship which has touched at a port for the purpose only of shipping those goods and then departing for a place outside the United Kingdom, and which is permitted by the Commissioners to depart without being cleared outwards from that port, this section shall have effect as if for the reference in subsection (3) above to the clearance outwards of the ship there were substituted a reference to the shipping of the goods.
- (8) The Commissioners may give a direction under this subsection requiring any person delivering a specification under this section in relation to goods shipped for exportation to obtain a receipt therefor in accordance with the direction and to retain it for a period specified therein.

The Commissioners may relax any requirement imposed under this subsection as they think fit in relation to any goods.

- (9) If in the case of any such goods as are mentioned in subsection (1) above no specification is delivered in accordance with this section, the exporter of the goods shall be liable on summary conviction to a penalty of £100.
- (10) If, when a specification has been delivered under this section, any goods to which it relates have not in fact been exported or shipped as stores or the particulars contained therein are in any other way incorrect or inaccurate, the person signing the specification and the exporter of the goods shall each be liable on summary conviction to a penalty of £10 unless one of them notifies the proper officer of any necessary correction within a period of 14 days beginning with the day of delivery.
- (11) Any person who contravenes or fails to comply with any direction given under subsection (8) above shall be liable on summary conviction to a penalty of £100.
- (12) Any person who, being required by a direction given under subsection (8) above to obtain and retain for a specified period a receipt for a specification under this section, fails to produce a receipt complying with the direction on demand made by the proper officer at any time during that period shall be liable on summary conviction to a penalty of £100.

58 Relaxation of requirements of s. 57 where particulars of goods recorded by computer

- (1) In connection with any arrangements approved by the Commissioners for recording particulars of exported goods by computer they may relax the requirements of section 57 above by suspending the obligation to deliver the specifications there mentioned on condition that—
- (a) the particulars which should otherwise be contained in the specifications, or such of those particulars as the Commissioners may specify, are recorded by computer in accordance with the arrangements ; and
 - (b) the particulars so recorded are subsequently delivered to the proper officer within such time as the Commissioners may specify;
- and subject to such other conditions as they may impose.
- (2) If under subsection (1) above particulars are recorded by computer, and any goods to which the particulars relate have not in fact been exported or shipped as stores, or the particulars are in any other way incorrect or inaccurate, the exporter of the goods and any other person who caused the incorrect or inaccurate particulars to be recorded shall each be liable on summary conviction to a penalty of £5 unless one of them, either himself or by an agent, corrects the particulars within the period mentioned in section 57(3) above.

59 Restrictions on putting export goods alongside for loading

- (1) This section applies to all goods which are required to be entered outwards before shipment for exportation, whether under section 53 or section 54 above.
- (2) The Commissioners may make regulations—
- (a) prohibiting, as from such date as is specified in the regulations, the putting of any goods to which this section applies alongside any ship or aircraft for loading for exportation, except under a written authority in that behalf obtained in accordance with, and in such form as is specified in, the regulations ; and

- (b) requiring any person putting goods alongside a ship or aircraft under one or more such authorities to endorse the authority or each of the authorities with such particulars as are specified in the regulations, and to deliver the endorsed authority or authorities, together with a written statement of the number of authorities delivered, to the proper officer within such period as is so specified.
- (3) Regulations under subsection (2) above may make different provision for different circumstances.
- (4) Without prejudice to section 3 above, subsection (2) above shall apply to the charging of goods into a pipe-line for exportation as it applies to the putting of goods alongside a ship or aircraft for loading for exportation.
- (5) The Commissioners may relax any requirement imposed under subsection (2) above as they think fit in relation to any goods.
- (6) Any person who contravenes or fails to comply with any regulation under subsection (2) above shall be liable on summary conviction to a penalty of £100.
- (7) This section shall not come into force until such day as the Commissioners may appoint by order made by statutory instrument.

60 Additional restrictions as to certain export goods

- (1) No person shall export any dutiable or restricted goods falling within paragraphs (a) to (d) of section 52 above, or enter any such goods for exportation, in any ship of less than 40 tons register.
- (2) Subsection (1) above shall not apply to hovercraft, but dutiable or restricted goods shall only be exported in a hovercraft if it is of a class or description for the time being approved by the Commissioners and subject to such conditions and restrictions as they may impose.
- (3) Any goods shipped or entered contrary to subsection (1) or (2) above shall be liable to forfeiture.
- (4) A person contravening or failing to comply with subsection (2) above, or with any condition or restriction imposed thereunder, shall be liable on summary conviction to a penalty of three times the value of the goods or £100, whichever is the greater.
- (5) If any goods which have been entered at any port, customs and excise airport or customs and excise station under section 53 above have not been duly shipped before the clearance from that port or airport of the ship or aircraft for which they were entered or, as the case may be, have not been duly exported by land, the goods shall be liable to forfeiture unless notice of the failure to ship or export is given to the proper officer immediately after that clearance has been given.
- (6) Subject to subsection (7) below, if any goods entered but not shipped or exported as mentioned in subsection (5) above have not, at the expiration of a period of 14 days after the clearance of the ship or aircraft as mentioned in that subsection or, in the case of goods entered for exportation by land, after the date of the entry, been either—
 - (a) warehoused ; or
 - (b) again entered for exportation or for use as stores ; or
 - (c) otherwise accounted for to the satisfaction of the Commissioners,

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the person by whom the entry was made shall be liable on summary conviction to a penalty of £25.

- (7) Subsection (6) above shall not apply where, before the expiration of the said period, the goods have been seized by virtue of subsection (5) above.

61 Provisions as to stores

- (1) The Commissioners may give directions—
- (a) as to the quantity of any goods which may be carried in any ship or aircraft as stores for use on a voyage or flight to an eventual destination outside the United Kingdom;
 - (b) as to the authorisation to be obtained for the supply and carriage of, and the procedure to be followed in supplying, any goods as stores for use as mentioned in paragraph (a) above, whether or not any duty is chargeable or has been paid, or any drawback is payable, in respect of those goods.
- (2) Save as provided in subsection (3) below and in section 18 of the Hydrocarbon Oil Duties Act 1979 (relief for fuel for ships in home waters) and notwithstanding anything in the customs and excise Acts, goods shall not be permitted to be shipped as stores without payment of duty or on drawback except in a ship of not less than 40 tons register or in an aircraft departing for a voyage or flight to some place outside the United Kingdom.
- (3) The Commissioners may, in such cases and subject to such conditions and restrictions as they see fit, permit goods to be shipped as mentioned in subsection (2) above in any ship of less than 40 tons register which is departing for a place or area outside the United Kingdom.
- (4) For the purposes of subsections (2) and (3) above, all hovercraft (of whatever size) shall be treated as ships of less than 40 tons register.
- (5) If any goods shipped or carried as stores for use on a voyage or flight to an eventual destination outside the United Kingdom are without the authority of the proper officer landed or unloaded at any place in the United Kingdom—
- (a) the goods shall be liable to forfeiture ; and
 - (b) the master or commander and the owner of the ship or aircraft shall each be liable on summary conviction to a penalty of three times the value of the goods or £100, whichever is the greater.
- (6) The proper officer may lock up, mark, seal or otherwise secure any goods entered, shipped or carried as stores for use as mentioned in subsection (5) above or any place or container in which such goods are kept or held.
- (7) If any ship or aircraft which has departed from any port or customs and excise airport for a destination outside the United Kingdom carrying stores fails to reach the destination for which it was cleared outwards and returns to any place within the United Kingdom, then—
- (a) if the failure was not due to stress of weather, mechanical defect or any other unavoidable cause and any deficiency is discovered in the said goods ; or
 - (b) if the failure was due to any such cause as is mentioned in paragraph (a) above and any deficiency is discovered in the said goods which, in the opinion of the Commissioners, exceeds the quantity which might fairly have been consumed

having regard to the length of time between the ship's or aircraft's departure and return as aforesaid,

the master of the ship or the commander of the aircraft shall be liable on summary conviction to a penalty of £50, and shall also pay on the deficiency or, as the case may be, on the excess deficiency any duty chargeable on the importation of such goods.

- (8) Any duty payable under subsection (7) above shall be recoverable summarily as a civil debt.

62 Information, documentation, etc. as to export goods

- (1) The Commissioners may give directions under this subsection imposing on persons specified in the directions requirements as to the giving of information with respect to, or the furnishing of documents in connection with, goods exported, or intended to be exported, in any such vehicle or container as is specified in the directions, or by such other means, or in accordance with any such commercial procedure, as is so specified.
- (2) The Commissioners may give directions under this subsection providing that, before any goods are shipped for exportation, a number identifying the goods in compliance with the directions is to be given in accordance with the directions by and to such persons as are specified in the directions.

This subsection shall not come into force until such day as the Commissioners may appoint by order made by statutory instrument.

- (3) The Commissioners may relax any requirement imposed under subsection (1) or (2) above as they think fit in relation to any goods.
- (4) Any person who contravenes or fails to comply with any direction given under subsection (1) or (2) above shall be liable on summary conviction to a penalty of £100.

Outward entry and clearance of ships, etc.

63 Entry outwards of exporting ships

- (1) Where a ship is to load any goods at a port for exportation or as stores for use on a voyage to an eventual destination outside the United Kingdom, the master of the ship shall, before any goods are taken on board that ship at the port, other than goods for exportation loaded in accordance with a stiffening order issued by the proper officer, deliver to the proper officer—
- (a) an entry outwards of the ship in such form and manner and containing such particulars as the Commissioners may direct; and
 - (b) a certificate from the proper officer of the clearance inwards or coastwise of the ship of her last voyage with cargo; and
 - (c) if the ship has already loaded goods at some other port for exportation or as stores for use as aforesaid or has been cleared in ballast from some other port, the clearance outwards of the ship from that other port.
- (2) If, on the arrival at any port of a ship carrying goods coastwise from one place in the United Kingdom to another such place, it is desired that the ship shall proceed with those goods or any of them to a place outside the United Kingdom, entry outwards shall be made of that ship (whether or not any other goods are to be loaded at that port) and of any of those goods which are dutiable or restricted goods as if the goods

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were to be loaded for exportation at that port, but any such entry may, subject to such conditions as the Commissioners see fit to impose, be made without the goods being first discharged.

- (3) A ship may, subject to subsection (4) below, be entered outwards from a port under this section notwithstanding that before departing for any place outside the United Kingdom the ship is to go to another port.
- (4) A ship carrying cargo brought in that ship from some place outside the United Kingdom and intended to be discharged in the United Kingdom may only be entered outwards by virtue of subsection (3) above subject to such conditions as the Commissioners see fit to impose.
- (5) If, when a ship is required by this section to be entered outwards from any port, any goods are taken on board that ship at that port, except in accordance with such a stiffening order as is mentioned in subsection (1) above, before the ship is so entered, the goods shall be liable to forfeiture and the master of the ship shall be liable on summary conviction to a penalty of £100.
- (6) Where goods are taken on board a ship as mentioned in subsection (5) above or made waterborne for that purpose with fraudulent intent, any person concerned therein with knowledge of that intent may be detained and 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.

64 Clearance outwards of ships and aircraft

- (1) Save as permitted by the Commissioners, no ship or aircraft shall depart from any port or customs and excise airport from which it commences, or at which it touches during, a voyage or flight to an eventual destination outside the United Kingdom until clearance of the ship or aircraft for that departure has been obtained from the proper officer at that port or airport.
- (2) The Commissioners may give directions—
 - (a) as to the procedure for obtaining clearance under this section;
 - (b) as to the documents to be produced and the information to be furnished by any person applying for such clearance.
- (3) Where clearance is sought under this section for any ship which is in ballast or has on board no goods other than stores, the baggage of passengers carried in that ship, chalk, slate, or empty returned containers upon which no freight or profit is earned, the proper officer in granting clearance thereof shall, on the application of the master, clear the ship as in ballast.
- (4) Any officer may board any ship which is cleared outwards from a port at any time while the ship is within the limits of a port or within 3 nautical miles of the coast of the United Kingdom and require the production of the ship's clearance, and if the master refuses to produce it or to answer such questions as the officer may put to him concerning the ship, cargo and intended voyage, he shall be liable on summary conviction to a penalty of £25.

- (5) Every ship departing from a port shall, if so required for the purpose of disembarking an officer or of further examination, bring to at the boarding station, and if any ship fails to comply with any such requirement the master shall be liable on summary conviction to a penalty of £50.
- (6) If any ship or aircraft required to be cleared under this section departs from any port or customs and excise airport without a valid clearance, the master or commander shall be liable on summary conviction to a penalty of £100.
- (7) If, where any aircraft is required to obtain clearance from any customs and excise airport under this section, any goods are loaded, or are waterborne for loading, into that aircraft at that airport before application for clearance has been made the goods shall be liable to forfeiture and, where the loading or making waterborne is done with fraudulent intent, any person concerned therein with knowledge of that intent shall be guilty of an offence under this subsection and may be detained.
- (8) A person guilty of an offence under subsection (7) 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.

65 Power to refuse or cancel clearance of ship or aircraft

- (1) For the purpose of the detention thereof in pursuance of any power or duty conferred or imposed by or under any enactment, or for the purpose of securing compliance with any provision of the Customs and Excise Acts 1979 or of any other enactment or of any instrument made thereunder, being a provision relating to the importation or exportation of goods—
 - (a) the proper officer may at any time refuse clearance of any ship or aircraft; and
 - (b) where clearance has been granted to a ship or aircraft, any officer may at any time while the ship is within the limits of any port or the aircraft is at any customs and excise airport demand that the clearance shall be returned to him.
- (2) Any such demand may be made either orally or in writing on the master of the ship or commander of the aircraft, and if made in writing may be served—
 - (a) by delivering it to him personally ; or
 - (b) by leaving it at his last known place of abode; or
 - (c) by leaving it on board the ship or aircraft with the person appearing to be in charge or command thereof.
- (3) Where a demand for the return of a clearance is made as aforesaid—
 - (a) the clearance shall forthwith become void ; and
 - (b) if the demand is not complied with, the master of the ship or the commander of the aircraft shall be liable on summary conviction to a penalty of £100.

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General regulation of exportation, etc.

66 Power to make regulations as to exportation, etc.

- (1) The Commissioners may make regulations—
 - (a) regulating with respect to ships and aircraft respectively the loading and making waterborne for loading of goods for exportation or as stores and the embarking of passengers for a destination outside the United Kingdom;
 - (b) prescribing the procedure to be followed and the documents to be produced and information to be furnished by any person conveying goods out of Northern Ireland by land;
 - (c) requiring delivery of a manifest containing such particulars as the Commissioners may direct of all cargo carried in an exporting ship and, if the Commissioners so direct, such other documents relating to the cargo as are specified in the direction;
 - (d) requiring delivery of a certificate of the fuel shipped in any ship departing from a port for a place outside the United Kingdom.
- (2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable on summary conviction to a penalty of £100 and any goods in respect of which the offence was committed shall be liable to forfeiture.

Offences in relation to exportation

67 Offences in relation to exportation of goods

- (1) If any goods which have been loaded or retained on board any ship or aircraft for exportation are not exported to and discharged at a place outside the United Kingdom but are unloaded in the United Kingdom, then, unless—
 - (a) the unloading was authorised by the proper officer; and
 - (b) except where that officer otherwise permits, any duty chargeable and unpaid on the goods is paid and any drawback or allowance paid in respect thereof is repaid,the master of the ship or the commander of the aircraft and any person concerned in the unshipping, relanding, landing unloading or carrying of the goods from the ship or aircraft without such authority, payment or repayment shall each be guilty of an offence under this section.
- (2) The Commissioners may impose such conditions as they see fit with respect to any goods loaded or retained as mentioned in subsection (1) above which are permitted to be unloaded in the United Kingdom.
- (3) If any person contravenes or fails to comply with, or is concerned in any contravention of or failure to comply with any condition imposed under subsection (2) above he shall be guilty of an offence under this section.
- (4) Where any goods loaded or retained as mentioned in subsection (1) above or brought to a customs and excise station for exportation by land are—
 - (a) goods from warehouse, other than goods which have been kept, without being warehoused, in a warehouse by virtue of section 92(4) below;
 - (b) transit goods;
 - (c) other goods chargeable with a duty which has not been paid; or

(d) drawback goods,

then if any container in which the goods are held is without the authority of the proper officer opened, or any mark, letter or device on any such container or on any lot of the goods is without that authority cancelled, obliterated or altered, every person concerned in the opening, cancellation, obliteration or alteration shall be guilty of an offence under this section.

(5) Any goods in respect of which an offence under this section is committed shall be liable to forfeiture and any person guilty of an offence under this section shall be liable on summary conviction to a penalty of three times the value of the goods or £100, whichever is the greater.

68 Offences in relation to exportation of prohibited or restricted goods

(1) If any goods are—

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

and the exportation or shipment is or would be contrary to any prohibition or restriction for the time being in force with respect to those goods under or by virtue of any enactment, the goods shall be liable to forfeiture and the exporter or intending exporter of the goods and any agent of his concerned in the exportation or shipment or intended exportation or shipment shall each be liable on summary conviction to a penalty of three times the value of the goods or £100, whichever is the greater.

(2) Any person knowingly concerned in the exportation or shipment as stores, or in the attempted exportation or shipment as stores, of any goods with intent to evade any such prohibition or restriction as is mentioned in subsection (1) above shall be guilty of an offence under this subsection and may be detained.

(3) Subject to subsection (4) below, a person guilty of an offence under subsection (2) 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.

(4) In the case of an offence under subsection (2) above in connection with a prohibition or restriction on exportation having effect by virtue of section 3 of the Misuse of Drugs Act 1971, subsection (3) above shall have effect subject to the modifications specified in Schedule 1 to this Act.

(5) If by virtue of any such restriction as is mentioned in subsection (1) above any goods may be exported only when consigned to a particular place or person and any goods so consigned are delivered to some other place or person, the ship, aircraft or vehicle in which they were exported shall be liable to forfeiture unless it is proved to the satisfaction of the Commissioners that both the owner of the ship, aircraft or vehicle and the master of the ship, commander of the aircraft or person in charge of the vehicle—

- (a) took all reasonable steps to secure that the goods were delivered to the particular place to which or person to whom they were consigned ; and

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- (b) did not connive at or, except under duress, consent to the delivery of the goods to that other place or person.
- (6) In any case where a person would, apart from this subsection, be guilty of—
- (a) an offence under subsection (1) or (2) above ; and
 - (b) a corresponding offence under the enactment or instrument imposing the prohibition or restriction in question, 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.

PART VI

CONTROL OF COASTWISE TRAFFIC

69 Coasting trade

- (1) Subject to section 70 below, any ship for the time being engaged in the trade of carrying goods coastwise between places in the United Kingdom shall for the purposes of the Customs and Excise Acts 1979 be a coasting ship.
- (2) Subject to that section, no goods not yet entered on exportation shall be carried in a ship engaged in the trad of carrying goods coastwise.
- (3) The Commissioners may from time to time give directions as to what trade by water between places in the United Kingdom is or is not to be deemed to the carrying goods coastwise.

70 Coasting trade-exceptional provisions

- (1) The Commissioners may, subject to such conditions and restrictions as they see fit to impose, permit a ship to carry trade goods coastwise notwithstanding that the ship is carrying goods brought therein from some place outside the United Kingdom and not yet entered on importation; but a ship so permitted to carry goods coastwise shall not for the purposes of the Customs and Excise Acts 1979 be a coasting ship.
- (2) The Commissioners may, subject to such conditions and restrictions as they see fit to impose, permit goods brought by an importing ship to some place in the United Kingdom but consigned to and intended to be delivered at some other such place to be transhipped before due entry of the goods has been made to another ship for carriage coastwise to that other place.
- (3) Where any ship has begun to load goods at any place in the United Kingdom for exportation or as stores for use on a voyage to an eventual destination outside the United Kingdom and is to go to any other such place to complete loading, the Commissioners may, subject to such conditions as they see fit to impose, permit that ship to carry other goods coastwise until she has completed her loading.
- (4) If, where any goods are permitted to be carried coastwise in any ship under this section, the goods are loaded, unloaded, carried or otherwise dealt with contrary to any condition or restriction imposed by the Commissioners, the goods shall be liable to forfeiture and the master of the ship shall be liable on summary conviction to a penalty of £50.

71 Clearance of coasting ship and transire

- (1) Subject to the provisions of this section and save as permitted by the Commissioners, before any coasting ship departs from any port the master thereof shall deliver to the proper officer an account in such form and manner and containing such particulars as the Commissioners may direct; and that account when signed by the proper officer shall be the transire, that is to say, the clearance of the ship from that port and the pass for any goods to which the account relates.
- (2) The Commissioners may, subject to such conditions as they see fit to impose, grant a general transire in respect of any coasting ship and any goods carried therein.
- (3) Any such general transire may be revoked by the proper officer by notice in writing delivered to the master or the owner of the ship or to any member of the crew on board the ship.
- (4) If a coasting ship departs from any port without a correct account having been delivered, except as permitted by the Commissioners or under and in compliance with any conditions imposed on the grant of a general transire, the master shall be liable on summary conviction to a penalty of £50.

72 Additional powers of officers in relation to coasting ships

- (1) The proper officer may examine any goods carried or to be carried in a coasting ship—
 - (a) at any time while they are on board the ship; or
 - (b) at any place in the United Kingdom to which the goods have been brought for shipment in, or at which they have been unloaded from, the ship.
- (2) For the purpose of examining any goods in pursuance of subsection (1) above, the proper officer may require any container to be opened or unpacked ; and any such opening or unpacking and any repacking shall be done by or at the expense of the proprietor of the goods.
- (3) The proper officer—
 - (a) may board and search a coasting ship at any time during its voyage;
 - (b) may at any time require any document which should properly be on board a coasting ship to be produced or brought to him for examination ;and if the master of the ship fails to produce or bring any such document to the proper officer when required, he shall be liable on summary conviction to a penalty of £50.

73 Power to make regulations as to carnage of goods coastwise, etc.

- (1) The Commissioners may make regulations as to the carriage of goods coastwise—
 - (a) regulating the loading and unloading and the making waterborne for loading of the goods;
 - (b) requiring the keeping and production by the master of a coasting ship of such record of the cargo earned in that ship as may be prescribed by the regulations.
- (2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable on summary conviction to a penalty of £50 and any goods in respect of which the offence was committed shall be liable to forfeiture.

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74 Offences in connection with carriage of goods coastwise

- (1) If in the case of any coasting ship—
- (a) any goods are taken on board or removed therefrom at sea or at any place outside the United Kingdom, or
 - (b) except for some unavoidable cause the ship touched at any place outside the United Kingdom or deviates from her voyage; or
 - (c) at any place outside the United Kingdom and the master does not report that fact in writing to the proper officer at the first port at which the ship arrives thereafter,
- the master of the ship shall be liable on summary conviction to a penalty of £100.
- (2) Any goods which are shipped and carried coastwise, or which, having been carried coastwise, are unloaded in any place in the United Kingdom, otherwise than in accordance with the provisions of sections 69 to 71 above or of any regulations made under section 73 above, or which are brought to any place for the purpose of being so shipped and carried coastwise, shall be liable to forfeiture.
- (3) If any goods—
- (a) are carried coastwise or shipped as stores in a coasting ship contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment; or
 - (b) are brought to any place in the United Kingdom for the purpose of being so carried or shipped,
- then those goods shall be liable to forfeiture and the shipper or intending shipper of the goods shall be liable on summary conviction to a penalty of £100.
- (4) In any case where a person would, apart from this subsection, be guilty of—
- (a) an offence under subsection (3) above; and
 - (b) a corresponding offence under the enactment or other instrument imposing the prohibition or restriction in question, 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.

PART VII

CUSTOMS AND EXCISE CONTROL: SUPPLEMENTARY PROVISIONS

Special requirements as to movement of certain goods

75 Explosives

- (1) No goods which are explosives within the meaning of the Explosives Act 1875 shall be loaded into any ship or aircraft for exportation, exported by land or shipped for carriage coastwise as cargo, until due entry has been made of the goods in such form and manner and containing such particulars as the Commissioners may direct.
- (2) Without prejudice to sections 53 and 60 above, any goods required to be entered under this section which are loaded, exported or shipped as mentioned in subsection (1) above without being entered under this section shall be liable to forfeiture, and the

exporter or, as the case may be, shipper shall be liable on summary conviction to a penalty of £100.

76 Power to require pre-entry and clearance of goods

- (1) Without prejudice to any other requirement of this Act as to the entry or clearance of goods, the Commissioners may, where they are satisfied that it is expedient in the public interest, by order made by statutory instrument require with respect to any goods entry and clearance of the goods in such manner as the Commissioners may direct before their exportation or shipment for exportation, for carriage coastwise or as stores.
- (2) Without prejudice to sections 53 and 60 above, if any person required by virtue of an order made under this section to make entry or obtain clearance of any goods, ships or exports, or attempts to ship or export, those goods without such entry or clearance or otherwise contrary to the order, he shall be liable on summary conviction to a penalty of £100.

Additional provisions as to information

77 Information in relation to goods imported or exported

- (1) An officer may require any person—
 - (a) concerned with the importation, exportation or shipment for carriage coastwise of goods of which an entry or specification is required for that purpose by or under this Act; or
 - (b) concerned in the carriage, unloading, landing or loading of goods which are being or have been imported or exported,to furnish in such form as the officer may require any information relating to the goods and to produce and allow the officer to inspect and take extracts from or make copies of any invoice bill of lading or other book or document whatsoever relating to the goods.
- (2) If any person without reasonable cause fails to comply with a requirement imposed on him under subsection (1) above he shall be liable on summary conviction to a penalty of £50.
- (3) Where any prohibition or restriction to which this subsection applies, that is to say, any prohibition or restriction under or by virtue of any enactment with respect to—
 - (a) the exportation of goods to any particular destination;
 - (b) the exportation of goods of any particular class or description to any particular destination,is for the time being in force, then, if any person about to ship for exportation or to export any goods or, as the case may be, any goods of that class or description, in the course of making entry thereof before shipment or exportation makes a declaration as to the ultimate destination thereof, and the Commissioners have reason to suspect that the declaration is untrue in any material particular, the goods may be detained until the Commissioners are satisfied as to the truth of the declaration, and if they are not so satisfied the goods shall be liable to forfeiture.
- (4) Any person concerned in the exportation of any goods which are subject to any prohibition or restriction to which subsection (3) above applies shall, if so required by

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the Commissioners, satisfy the Commissioners that those goods have not reached any destination other than that mentioned in the entry delivered in respect of the goods.

(5) If any person required under subsection (4) above to satisfy the Commissioners as mentioned in that subsection fails to do so, then, unless he proves—

- (a) that he did not consent to or connive at the goods reaching any destination other than that mentioned in the entry delivered in respect of the goods ; and
- (b) that he took all reasonable steps to secure that the ultimate destination of the goods was not other than that so mentioned,

he shall be liable on summary conviction to a penalty of three times the value of the goods or £100, whichever is the greater.

78 Customs and excise control of persons entering or leaving the United Kingdom

(1) Any person entering the United Kingdom shall, at such place and in such manner as the Commissioners may direct, declare any thing contained in his baggage or carried with him which—

- (a) he has obtained outside the United Kingdom; or
- (b) being dutiable goods or chargeable goods, he has obtained in the United Kingdom without payment of duty or tax,

and in respect of which he is not entitled to exemption from duty and tax by virtue of any order under section 13 of the Customs and Excise Duties (General Reliefs) Act 1979 (personal reliefs).

In this subsection " chargeable goods " means goods on the importation of which value added tax is chargeable or goods obtained in the United Kingdom before 1st April 1973 which are chargeable goods within the meaning of the Purchase Tax Act 1963 ; and " tax " means value added tax or purchase tax.

(2) Any person entering or leaving the United Kingdom shall answer such questions as the proper officer may put to him with respect to his baggage and any thing contained therein or earned with him, and shall, if required by the proper officer, produce that baggage and any such thing for examination at such place as the Commissioners may direct.

(3) Any person failing to declare any thing or to produce any baggage or thing as required by this section shall be liable on summary conviction to a penalty of three times the value of the thing not declared or of the baggage or thing not produced, as the case may be, or £100, whichever is the greater.

(4) Any thing chargeable with any duty or tax which is found concealed, or is not declared, and any thing which is being taken into or out of the United Kingdom contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, shall be liable to forfeiture.

79 Power to require evidence in support of information

(1) The Commissioners may, if they consider it necessary, require evidence to be produced to their satisfaction in support of any information required by or under Parts III to VII of this Act to be provided in respect of goods imported or exported.

(2) Without prejudice to subsection (1) above, where any question as to the duties chargeable on any imported goods, or the operation of any prohibition or restriction

on importation, depends on any question as to the place from which the goods were consigned, or any question where they or other goods are to be treated as grown, manufactured or produced, or any question as to payments made or relief from duty allowed in any country or territory, then—

- (a) the Commissioners may require the importer of the goods to furnish to them, in such form as they may prescribe, proof of—
 - (i) any statement made to them as to any fact necessary to determine that question, or
 - (ii) the accuracy of any certificate or other document furnished in connection with the importation of the goods and relating to the matter in issue,and if such proof is not furnished to their satisfaction the question may be determined without regard to that statement or to that certificate or document; and
- (b) if in any proceedings relating to the goods or to the duty chargeable thereon the accuracy of any such certificate or document comes in question, it shall be for the person relying on it to furnish proof of its accuracy.

80 Power to require information or production of documents where origin of goods exported is evidenced under Community law or practice

- (1) Where on the exportation of any goods from the United Kingdom there has been furnished for the purpose of any Community requirement or practice any certificate or other evidence as to the origin of those goods, or as to payments made or relief from duty allowed in any country or territory, then, for the purpose of verifying or investigating that certificate or evidence. The Commissioners or an officer may require the exporter, or any other person appearing to the Commissioners or officer to have been concerned in any way with the goods, or with any goods from which, directly or indirectly, they have been produced or manufactured, or to have been concerned with the obtaining or furnishing of the certificate or evidence,—
 - (a) to furnish such information, in such form and within such time, as the Commissioners or officer may specify in the requirement; or
 - (b) to produce for inspection, and to allow the taking of copies or extracts from, such invoices, bills of lading, books or documents as may be so specified.
- (2) Any person who, without reasonable cause, fails to comply with a requirement imposed on him under subsection (1) above shall be liable on summary conviction to a penalty of £50.

Prevention of smuggling

81 Power to regulate small craft

- (1) In this section "small ships" means—
 - (a) ships not exceeding 100 tons register; and
 - (b) hovercraft, of whatever size.
- (2) The Commissioners may make general regulations with respect to small ships and any such regulations may in particular make provision as to the purposes for which and the limits within which such ships may be used.

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

82 Power to haul up revenue vessels, patrol coasts, etc.

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

83 Penalty for removing seals, etc.

- (1) Where, in pursuance of any power conferred by the customs and excise Acts or of any requirement imposed by or under those Acts, a seal, lock or mark is used to secure or identify any goods for any of the purposes of those Acts and—
 - (a) at any time while the goods are in the United Kingdom or within the limits of any port or on passage between ports in the United Kingdom, the seal, lock or mark is wilfully and prematurely removed or tampered with by any person ; or
 - (b) at any time before the seal, lock or mark is lawfully removed, any of the goods are wilfully removed by any person, ,
 that person and the person then in charge of the goods shall each be liable on summary conviction to a penalty of , ₤500

- (2) For the purposes of subsection (1) above, goods in a ship or aircraft shall be deemed to be in the charge of the master of the ship or commander of the aircraft.
- (3) Where, in pursuance of any Community requirement or practice which relates to the movement of goods; between countries or of any international agreement to which the United Kingdom is a party and which so relates,—
 - (a) a seal, lock or mark is used (whether in the United Kingdom or elsewhere) to secure or identify any goods for customs or excise purposes ; and
 - (b) at any time while the goods are in the United Kingdom, the seal , lock or mark is wilfully and prematurely removed or tampered with by any person,that person and the person then in charge of the goods shall each be liable on summary conviction to a penalty of £500.

84 Penalty for signalling to smugglers

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

85 Penalty for interfering with revenue vessels, etc.

- (1) Any person who save for just and sufficient cause interferes in any way with any ship, aircraft, vehicle, buoy, anchor, chain, rope or mark which is being used for the purposes of any functions of the Commissioners under Parts III to VII of this Act shall be liable on summary conviction to a penalty of £25.
- (2) Any person who fires upon any vessel, aircraft or vehicle in the service of Her Majesty while that vessel, aircraft or vehicle is engaged in the prevention of smuggling shall be liable on conviction on indictment to imprisonment for a term not exceeding 5 years.

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86 Special penalty where offender armed or disguised

Any person concerned in the movement, carriage or concealment of goods—

- (a) contrary to or for the purpose of contravening any prohibition or restriction for the time being in force under or by virtue of any enactment with respect to the importation or exportation thereof; or
- (b) without payment having been made of or security given for any duty payable thereon,

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

87 Penalty for offering goods for sale as smuggled goods

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

Forfeiture of ships, etc. for certain offences

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

Where—

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

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

89 Forfeiture of ship jettisoning cargo, etc.

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

- (a) while the ship is within 3 nautical miles of the coast of the United Kingdom ; or
- (b) where the ship, having been properly summoned to bring to by any vessel in the service of Her Majesty, fails so to do and chase is given, at any time during the chase,

the ship shall be liable to forfeiture.

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

- (a) if the vessel making the summons did so by means of 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 within 3 nautical miles of the coast of the United Kingdom.

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

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

91 Ships failing to bring to

- (1) If, save for just and sufficient cause, any ship which is liable to forfeiture or examination under or by virtue of any provision of the Customs and Excise Acts 1979 does not bring to when required to do so, the master of the ship shall be liable on summary conviction to a penalty of £50.
- (2) Where any ship liable to forfeiture or examination as aforesaid has failed to bring to when required to do so and chase has been given thereto by any vessel in the service of Her Majesty and, after the commander of that vessel has hoisted the proper ensign and caused a gun to be fired as a signal, the ship still fails to bring to, the ship may be fired upon.

PART VIII

WAREHOUSES AND QUEEN'S WAREHOUSES AND RELATED PROVISIONS ABOUT PIPE-LINES

92 Approval of warehouses

- (1) The Commissioners may approve, for such periods and subject to such conditions as they think fit, places of security for the deposit, keeping and securing—
 - (a) of imported goods chargeable as such with excise duty (whether or not also chargeable with customs duty) without payment of the excise duty ;
 - (b) of goods for exportation or for use as stores, being goods not eligible for home use ;
 - (c) of goods manufactured or produced in the United Kingdom and permitted by or under the customs and excise Acts to be warehoused without payment of any duty of excise chargeable thereon ;
 - (d) of goods imported into or manufactured or produced in the United Kingdom and permitted by or under the customs and excise Acts to be warehoused on drawback,subject to and in accordance with warehousing regulations ; and any place of security so approved is referred to in this Act as an " excise warehouse ".
- (2) The Commissioners may approve, for such periods and subject to such conditions as they think fit, places of security for the deposit, keeping and securing—

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- (a) of imported goods chargeable with customs duty or otherwise not for the time being in free circulation in member States (whether or not also chargeable with excise duty) without payment of the customs duty;
- (b) of such other goods as the Commissioners may allow to be warehoused for exportation or for use as stores in cases where relief from or repayment of any customs duty or other payment is conditional on their exportation or use as stores,

subject to and in accordance with warehousing regulations; and any place of security so approved is referred to in this Act as a " customs warehouse ".

- (3) The same place may be approved under this section both as a customs and as an excise warehouse.
- (4) Notwithstanding subsection (2) above and the terms of the approval of the warehouse but subject to directions under subsection (5) below, goods of the following descriptions, not being goods chargeable with excise duty which has not been paid, that is to say—
 - (a) goods originating in member States ;
 - (b) goods which are in free circulation in member States ; and
 - (c) goods placed on importation under a customs procedure (other than warehousing) involving the suspension of, or the giving of relief from, customs duties,
 may be kept, without being warehoused, in a customs warehouse.
- (5) The Commissioners may from time to time give directions—
 - (a) as to the goods which may or may not be deposited in any particular warehouse or class or class of warehouse
 - (b) as to the part of any warehouse; in which any class or description of goods may be kept or secured.
- (6) If, after the approval of a warehouse as an excise warehouse, the occupier thereof makes without the previous consent of the Commissioners any alteration therein or addition thereto, he shall be liable on summary conviction to a penalty of £200.
- (7) The Commissioners may at any time for reasonable cause revoke or vary the terms of their approval of any warehouse under this section.
- (8) Any person contravening or failing to comply with any condition imposed or direction given by the Commissioners under this section shall be liable on summary conviction to a penalty of £100.

93 Regulation of warehouses and warehoused goods

- (1) The Commissioners may by regulations under this section (referred to in this Act as " warehousing regulations") regulate the deposit, keeping, securing and treatment of goods in and the removal of goods from warehouse.
- (2) Warehousing regulations may, without prejudice to the generality of subsection (1) above, include provisions—
 - (a) imposing or providing for the imposition under the regulations of conditions and restrictions subject to which goods may be deposited in, kept in or removed from warehouse or made available there to their owner for any prescribed purpose ;

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- (b) requiring goods deposited in warehouse to be produced to or made available for inspection by an officer on request by him;
- (c) permitting the carrying out on warehoused goods of such operations (other than operations consisting of the mixing of spirits with wine or made-wine) as "may be prescribed by or allowed under the regulations in such manner and subject to such conditions and restrictions as may be imposed by or under the regulations;
- (d) for determining, for the purpose of charging or securing the payment of duty, the duties of customs or excise and the rates thereof to be applied to warehoused goods (other than goods falling within section 92(2)(b) above) and in that connection—
 - (i) for determining the time by reference to which warehoused goods are to be classified ;
 - (ii) for determining the time at which warehoused goods are to be treated as having been removed from warehouse;
 - (iii) for ascertaining the quantity which is to be taken as the quantity of warehoused goods;
- (e) enabling the Commissioners to allow goods to be removed from warehouse without payment of duty in such circumstances and subject to such conditions as they may determine;
- (f) permitting goods to be destroyed or abandoned to the Commissioners without payment of customs duty in such circumstances and subject to such conditions as they may determine,

and may contain such incidental or supplementary provisions as the Commissioners think necessary or expedient for the protection of the revenue.

- (3) Warehousing regulations may make different provision for warehouses or parts of warehouses of different descriptions or for goods of different classes or descriptions or of the same class or description in different circumstances.
- (4) Warehousing regulations may make provision about the removal of goods from one warehouse to another or from one part of a warehouse to another part or for treating goods remaining in a warehouse as if, for all or any prescribed purposes of the customs and excise Acts, they had been so removed; and regulations about the removal of goods may, for all or any prescribed purposes of those Acts, include provision for treating the goods as having been warehoused or removed from warehouse (where they would not otherwise be so treated).
- (5) Warehousing regulations made by virtue of Paragraph (a) or (c) of subsection (2) above may also provide for the forfeiture of goods in the event of non-compliance with any condition or restriction imposed by virtue of that paragraph or in the event of the carrying out of any operation on warehoused goods which is not by virtue of the said paragraph (c) permitted to be carried out in warehouse.
- (6) If any person fails to comply with any warehousing regulation or with any condition or restriction imposed under a warehousing regulation he shall be liable on summary conviction to a penalty of £100.
- (7) In this section " prescribed " means prescribed by warehousing regulations.

94 Deficiency in warehoused goods

- (1) Subject to subsection (2) below, this section applies where goods have been warehouse and, before they are lawfully removed from warehouse in accordance with a proper clearance thereof, they are found to be missing or deficient.
- (2) This section shall not apply in relation to a deficiency in goods entered and cleared from warehouse for exportation or shipment as stores unless the proper officer has reasonable grounds to suppose that the whole or part of the deficiency has arisen from unlawful abstraction.
- (3) 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 require the occupier of the warehouse or the proprietor of the goods to pay immediately in respect of the missing goods or of the whole or any part of the deficiency, as they see fit, the duty chargeable or deemed under warehousing regulations to be chargeable on such goods or, in the case of goods warehoused on drawback which could not lawfully be entered for home use, an amount equal to the drawback and any allowance paid in respect of the goods.
- (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 (3) above he shall in addition be liable on summary conviction to a penalty of double that sum.
- (5) This section has effect without prejudice to any penalty or forfeiture incurred under any other provision of the customs and excise Acts.

95 Deficiency in goods occurring in course of removal from warehouse without payment of duty

- (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, 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) subsection (2), and the reference to that subsection in subsection (1); and
 - (b) the references in subsections (3) and (4) to the occupier of the warehouse.

96 Deficiency in certain goods moved by pipe-line

- (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 require the owner

of the pipe-line or the proprietor of the goods to pay immediately in respect of the missing goods, or in respect of the whole or any part of the deficiency, as they see fit, the amount of the duty unpaid or repaid thereon or, as the case may be, an amount equal to the drawback paid thereon.

- (3) If, on the written demand of an officer, any person refuses to pay any sum which he is required to pay under subsection (2) above he shall in addition be liable on summary conviction to a penalty of double that sum.
- (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.

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

- (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 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 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.

98 Procedure on warehouse ceasing to be approved

- (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.
- (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.
- (3) If, after the date specified in the notice or such later date as the Commissioners may in any case allow, any goods not duly cleared still remain in the warehouse they may

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be taken by an officer to a Queen's warehouse and, without prejudice to section 99(3) below, if they are not cleared therefrom within one month may be sold.

- (4) In this section " the prescribed period " means—
- (a) in the case of a warehouse which is a customs 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.

99 Provisions as to deposit in Queen's warehouse

- (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.

100 General offences relating to warehouses and warehoused goods

- (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 £500 and may be detained.
- (2) Where—
- (a) any goods which have been entered for warehousing 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 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
 - (d) any goods entered for warehousing are concealed either before or after they have been warehoused; 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 2 years, or to both.

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PART IX

CONTROL OF EXCISE LICENCE TRADES AND REVENUE TRADERS

Excise licences—general provisions

101 Excise licences

- (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 the 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 taken out by those persons in respect of those premises in any one licence year.
- (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 a reasonable time after being so requested by an officer he shall be liable on summary conviction to a penalty of £50.

102 Payment for excise licences by cheque

- (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 the duty payable thereon.
- (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 or a gaming machine licence, a penalty of £500
 - (b) in any other case, a penalty of £50.

103 Renewal of excise licences

- (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.

104 Transfer and removal of excise licence trades and licences

- (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 the 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.

105 Certain sales permitted without excise licence

- (1) Where any imported goods are on importation warehoused without payment of duty, then, notwithstanding that they are goods for the sale of which an excise licence is required, a licence shall not be required for a sale of those goods at any time before they are delivered for home use if the sale is made to one person or to persons carrying on trade or business in partnership and—
 - (a) is of not less than one complete container or lot of the goods; and
 - (b) if it is a sale of wine or a sale of spirits, is of not less than 100 gallons.

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- (2) Any person may sell by auction by sample in any place any goods for the sale of which an excise licence is required without holding such a licence if the proprietor of the goods holds a licence for the sale of such goods granted in respect of premises in the same locality.
- (3) The Commissioners may if they see fit authorise any person to sell by auction any goods for the sale of which an excise licence is required without holding such a licence where they are satisfied that the goods are the property of a private person and are not being sold for profit or by way of trade.

106 Offences in connection with certain excise licences

- (1) If any person holding an excise licence for the sale of any goods contravenes the terms of that licence, or sells otherwise than as he is authorised by the licence, or contravenes or fails to comply with any provision of the Customs and Excise Acts 1979 or any other Act applicable to the licence, then, if he does not thereby commit an offence under any other enactment, he shall be liable on summary conviction to a penalty of £50.
- (2) Subject to subsection (3) below, if in the case of any goods for the sale of which an excise licence is required, any person solicits or takes any order for any such goods otherwise than under the authority of the appropriate licence for their sale granted in respect of the premises at which the order is solicited or taken, he shall be liable on summary conviction to the same penalty as a person selling those goods without that licence
- (3) Subsection (2) above shall not apply—
 - (a) in relation to a sale of goods in warehouse for which excise licence is by virtue of section 105 above not required ; or
 - (b) to a bona fide traveller taking orders for goods which his employer is duly licensed to sell.

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

- (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.
- (2) If any person contravenes or fails to comply with any requirement made or direction given under this section he shall be liable on summary conviction to a penalty of £50.
- (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 he shall be liable on summary conviction to a penalty of £50.

General provisions as to entries of premises, etc.

108 Making of entries

- (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—

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- (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,
he shall be liable on summary conviction to a penalty of £100.

109 New or further entries of same premises

- (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

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

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those in his custody and that no such entry as is in question among them, it shall be deemed, until the contrary is proved, that no such entry has been made

111 Offences in connection with entries

- (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 purpose without entry having been duly made thereof, he shall be liable on summary conviction to a penalty of ,∞200 and any such article and any goods found on any or in any such article shall be liable to forfeiture.
- (2) If any person who has made entry of any premise or article fraudulently uses those premises or that article for any purpose other than that for which entry was made thereof he shall be liable on summary conviction to a penalty of £100.

General provision as to revenue traders

112 Power of entry upon premises, etc. of revenue traders

- (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, 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 or maker of cider, 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.

113 Power to search for concealed pipes, etc.

- (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

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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, and the trader shall be liable on summary conviction to a penalty of £100.
- (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, brewers for sale, producers of wine, producers of made-wine and makers of cider.
- (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.

114 Power to prohibit use of certain substances in exciseable goods

- (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 he shall be liable on summary conviction to a penalty of £50.
- (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.

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115 Power to keep specimen on premises of revenue traders

- (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.
- (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 any person other than an officer removes, conceals, withholds, damages or destroys a specimen, or alters, defaces, or obliterates any entry therein, he shall be liable on summary conviction to a penalty of £200.

116 Payment of excise duty by revenue traders

- (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 the trader shall in addition be liable on summary conviction to a penalty of double the amount due.

117 Execution and distress against revenue traders

- (1) Where any sum is owing by a revenue trader in respect of any relevant 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 a relevant 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.
- (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 relevant 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.

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- (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 a relevant 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.
- (5) Where any relevant excise duty payable by a revenue trader remains unpaid after the time within which it is payable the proper officer may by warrant signed by him empower any person to distrain any thing liable to be taken in execution under this section and, subject to subsection (6) below, to sell anything so distrained by public auction after giving 6 days notice of the sale.
- (6) Where, under subsection (5) above any thing has been distrained in respect of duty payable by a distiller, brewer, licensed producer of wine, licensed producer of made-wine or registered maker of cider he may, subject in the case of a registered maker of cider he may, subject in the case of a distiller to the requirements of section 27(3) and (4) of the Alcoholic Liquor Duties Act 1979 in connection with the sending out or other removal of spirits, at any time before the day appointed for the sale remove the whole or part of any products or materials for his manufacture which have been so distrained upon paying to the proper officer in or towards payment of the duty the true value of those products or materials
- (7) The proceeds of any sale under subsection (5) above shall be applied in or towards payment of the costs and expenses of the distress and sale and in or towards payment of the duty due from the trader, and the surplus (if any) shall be paid to the trader.
- (8) In this section—
 - " relevant excise duty " means excise duty other than duty chargeable on imported goods ; and
 - " relevant penalty " means a penalty incurred under the revenue trade provisions of the customs and excise Acts.
- (9) In the application of this section to Scotland any reference to distress or seizure shall be construed as a reference to poinding.

118 Liability of ostensible owner or principal manager

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

Status: This is the original version (as it was originally enacted).

PART X

DUTIES AND DRAWBACKS—GENERAL PROVISIONS

General provisions relating to imported goods

119 Delivery of imported goods on giving of security for duty

- (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, whether on importation or from warehouse, the Commissioners may, if they think fit and notwithstanding any other provision of the Customs and Excise Acts 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.
- (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.

120 Regulations for determining origin of goods

- (1) The Secretary of State may by regulations make provision for determining, for the purposes of any duty or 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 or 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 arise 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

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

- (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 a Community 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.

123 Repayment of duty where goods returned or destroyed by importer

- (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 duty of customs or excise 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.

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124 Forfeiture for breach of certain conditions

- (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

- (1) For the purposes of any duty for the time being chargeable on any imported goods by reference to their value (whether a Community 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 Community customs duties, and duty shall be paid on that value.
- (2) In relation to an importation in the course of trade within the Communities 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.
- (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 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 , \pounds 50

126 Charge of excise duty on manufactured or composite imported articles

- (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 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.
- (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.

127 Determination of disputes as to duties on imported goods

- (1) If, before the delivery of any imported goods out of charge, any dispute arises as to whether any or what duty is payable on those goods, the importer shall pay the amount demanded by the proper officer but may, not later than 3 months after the date of the payment—
 - (a) if the dispute is in relation to the value of the goods, require the question to be referred to the arbitration of a referee appointed by the Lord Chancellor (not being an official of any government department), whose decision shall be final and conclusive; or
 - (b) in any other case, apply to the High Court or, in Scotland, to the Court of Session for a declaration as to the amount of duty, if any, properly payable on the goods.
- (2) If on any such reference or application the referee or court determines that a lesser or no amount was properly payable in respect of duty on the goods, the amount overpaid shall be repaid by the Commissioners, together with interest thereon from the date of the overpayment at such rate as the referee or court may determine; and any sum so repaid shall be accepted by the importer in satisfaction of all claims in respect of the importation of the goods in question and the duty payable thereon and of all damages and expenses incidental to the dispute other than the costs of the proceedings.
- (3) The procedure on any reference to a referee under this section shall be such as may be determined by the referee.

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

128 Restriction of delivery of goods

- (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 customs or 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 customs or excise and the rates thereof chargeable on those goods shall, notwithstanding any other provision of the customs and excise Acts relating to the

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determination of those duties and rates, be those in force at the date of the removal or sending out of the goods.

129 Power to remit or repay duty on denatured goods

- (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 warehoused,

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.
- (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.

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

- (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.
- (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—

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- (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

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

- (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

- (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 subsections (3) to (6) below shall apply in relation to the claim.
- (3) No drawback shall be payable unless it is shown to the satisfaction of the Commissioners that duty in respect of the goods or of the article contained therein or used in the manufacture or preparation thereof in respect of which the claim is made has been duly paid and has not been drawn back.
- (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.
- (5) The Commissioners may require any person who has been concerned at any stage with the goods or article—

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- (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 £50.

134 Drawback and allowance on goods damaged or destroyed after shipment

- (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.

135 Time limit on payment of drawback or allowance

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.

136 Offences in connection with claims for drawback, etc.

- (1) If any person 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 is not lawfully payable or allowable in respect thereof or which is greater than the amount so payable or allowable, he shall be guilty of an offence under this subsection.
- (2) A person guilty of an offence under subsection (1) above shall be liable on summary conviction—
 - (a) if the offence was committed with intent to defraud Her Majesty, to a penalty of three times the value of the goods or £200, whichever is the greater;

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- (b) in any other case, to a penalty of three times the amount improperly obtained or allowed or which might have been improperly obtained or allowed or £100, whichever is the greater.
- (3) Any goods in respect of which an offence under subsection (1) 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 £100, 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 Alcoholic Liquor Duties Act 1979 (remission or repayment of duty on certain spoilt liquors).

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

- (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.
- (4) For the purpose of calculating any amount due from or to any person under the customs and excise Acts by way of duty, drawback, allowance, repayment or rebate any fraction of a penny in that amount shall be disregarded.

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PART XI

DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

Detention of persons

138 Provisions as to detention of persons

- (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 or constable or any member of Her Majesty's armed forces or coastguard at any time within 3 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 or constable 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.
- (4) Where any person has been detained by virtue of this section otherwise than by an officer, the person detaining him shall give notice of the detention to an officer at the nearest convenient office of customs and excise.

Forfeiture

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

- (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.
- (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, either—
 - (a) deliver that thing to the nearest convenient office of customs and excise; or
 - (b) if such delivery is not practicable, give to the Commissioners at the nearest convenient office of customs; and excise notice in writing of the seizure or detention with full particulars of the thing seized or detained.
- (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—
- (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 the Commissioners at the nearest convenient office of customs and excise ;
 - (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 the Police (Property) Act 1897 shall apply in relation to that thing.
- (5) Subject to subsections (3) and (4) above and to Schedule 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.
- (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 £50.
- (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.

140 Forfeiture of spirits

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 computed at proof 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 computed at proof of any other spirits in the stock of that trader.

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

- (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.

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- (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.
- (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 £500, whichever is the less.

142 Special provision as to forfeiture of larger ships

- (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 within 3 nautical miles of the coast of the United Kingdom.
- (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.

143 Penalty in lieu of forfeiture of larger ship where responsible officer implicated in offence

- (1) Where any ship of 250 or more tons register would, but for section 142 above, be liable to forfeiture for or in connection with any offence under the customs and excise Acts and, in the opinion of the Commissioners, a responsible officer of the ship is implicated either by his own act or by neglect in that offence, the Commissioners may fine that ship such sum not exceeding £50 as they see fit.

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- (2) For the purposes of this section, all hovercraft (of whatever size) shall be treated as ships of less than 250 tons register.
- (3) Where any ship is liable to a fine under subsection (1) above but the Commissioners consider that fine an inadequate penalty for the offence, they 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 £500 as the court may see fit.
- (4) Where any fine is to be imposed or any proceedings are to be taken under this section, the Commissioners may require such sum as they see fit, not exceeding £50 or, as the case may be, £500, to be deposited with them to await their final decision or, as the case may be, 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 the master, a mate or an engineer of the ship and, in the case of a ship carrying a passenger certificate, the purser or chief steward and, in the case of a ship manned wholly or partly by Asiatic seamen, the serang or other leading Asiatic officer of the ship;
 - (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.

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

- (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 affect 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.

Status: This is the original version (as it was originally enacted).

- (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.

General provisions as to legal proceedings

145 Institution of proceedings

- (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 except by order of the Commissioners.
- (2) Subject to the following provisions of this section, any proceedings under the customs and excise Acts instituted in a magistrates' court, and any such proceedings instituted in a court of summary jurisdiction in Northern Ireland, shall be commenced in the name of an officer.
- (3) Subsections (1) and (2) above shall not apply to proceedings on indictment in Scotland.
- (4) In the case of the death, removal, discharge or absence of the officer in whose name any proceedings were commenced under subsection (2) above, those proceedings may be continued by any officer authorised in that behalf by the Commissioners.
- (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 by order of the Commissioners or have not been commenced in the name of an officer.

146 Service of process

- (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—
- (a) if delivered to him personally ; or
 - (b) 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
 - (c) 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.

147 Proceedings for offences

- (1) Save as otherwise expressly provided in the customs and excise Acts and notwithstanding anything in any other enactment, any proceedings for an offence under those Acts—
- (a) may be commenced at any time within 3 years from the date of the commission of the offence; and
 - (b) shall not be commenced later than 3 years from that date.
- (2) 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 section 25(3) of the Criminal Law Act 1977 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) In the application of the customs and excise Acts to Scotland, and subject to any express provision made by the enactment in question, any offence which is made punishable on summary conviction—
- (a) shall if prosecuted summarily be prosecuted in the sheriff court;
 - (b) may be also prosecuted by any other method.

148 Place of trial for offences

- (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.

Status: This is the original version (as it was originally enacted).

- (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 purposes 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.

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

- (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.
- (2) Where the sum adjudged to be paid by the conviction of a court of summary jurisdiction in Scotland under the customs and excise Acts (including any expenses adjudged to be paid by the conviction whose amount is ascertained by the conviction) exceeds £50 the maximum period of imprisonment that may be imposed in respect of the non-payment of that sum shall, notwithstanding anything in section 199 of the Criminal Procedure (Scotland) Act 1975, be fixed in accordance with the following scale, that is to say—

Where the amount of the sum adjudged to be paid by the conviction—	The said period shall be a period not exceeding—
exceeds £50 but does not exceed £100	90 days
exceeds £100 but does not exceed £250	6 months
exceeds £250 but does not exceed £500	9 months
exceeds £500	12 months.

- (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.

150 Incidental provisions as to legal proceedings

- (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 the Commissioners 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.

151 Application of penalties

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 section 114 of the Magistrates' Courts Act 1952 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.

152 Power of Commissioners to mitigate penalties, etc.

The Commissioners may, as they see fit—

- (a) stay, sist or compound any proceedings for an offence 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
- (c) after judgment, mitigate or remit any pecuniary penalty imposed under those Acts ; or
- (d) order any person who has been imprisoned to be discharged before the expiration of his term of imprisonment, being a person imprisoned for any offence under those Acts or in respect of the non-payment of a penalty or other sum adjudged to be paid or awarded in relation to such an offence or in respect of the default of a sufficient distress to satisfy such a sum;

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

153 Proof of certain documents

- (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 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;

Status: This is the original version (as it was originally enacted).

(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.

154 Proof of certain other matters

(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 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, v/rit 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 water-borne ; 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.

155 Persons who may conduct proceedings

(1) Any officer or any other person authorised in that behalf by the Commissioners may, although he is not a barrister, advocate or solicitor, conduct any proceedings before any magistrates' court in England or Wales or court of summary jurisdiction in Scotland

or Northern Ireland or before any examining justices, being proceedings under any enactment relating to an assigned matter or proceedings arising out of the same circumstances as any proceedings commenced under any such enactment, whether or not the last mentioned proceedings are persisted in.

- (2) Any person who has been admitted as a solicitor and is employed by the Commissioners may act as a solicitor in any proceedings in England, Wales or Northern Ireland relating to any assigned matter notwithstanding that he does not hold a current practising certificate.

Saving for outlying enactments of certain general provisions as to offences

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

- (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 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.

This subsection does not apply to Scotland.

- (4) Without prejudice to any other method of prosecution and subject to any express provision made by the enactment in question, it shall be competent in Scotland to prosecute an offence under any of the outlying provisions of the customs and excise Acts summarily in the sheriff court; but no sentence of the sheriff court on summary conviction shall impose any term of imprisonment exceeding 6 months.

PART XII

GENERAL AND MISCELLANEOUS

General powers, etc.

157 Bonds and security

- (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 by bond or otherwise for the observance of any condition in connection with customs or excise.
- (2) Any bond taken for the purposes of any assigned matter—
 - (a) shall be taken on behalf of Her Majesty ; 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.

158 Power to require provision of facilities

- (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;
 - (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 £100.
- (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 £100.
- (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 £500 and may be detained.

159 Power to examine and take account of goods

- (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
 - (c) which have been loaded into any ship or aircraft at any place in the United Kingdom ; 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;and may for that purpose require any container to be opened or unpacked.
- (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.
- (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 2 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.

160 Power to take samples

- (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, brewer for sale, 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.

161 Power to search premises

- (1) Without prejudice to any other power conferred by the Customs and Excise Acts 1979 but subject to subsection (2) below, where there are reasonable grounds to suspect that any thing liable to forfeiture under the customs and excise Acts is kept or concealed in any building or place, any officer having a writ of assistance may—
 - (a) enter that 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 reasonably necessary for the purpose of such entry, search, seizure, detention or removal, break open any door, window or container and force and remove any other impediment or obstruction.
- (2) No officer shall exercise the power of entry conferred on him by subsection (1) above by night unless he is accompanied by a constable.
- (3) Without prejudice to subsection (1) above or to any other power conferred by the Customs and Excise Acts 1979, if a justice of the peace is satisfied by information

upon oath given by an officer that there are reasonable grounds to suspect that any thing 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 given on any day authorise that officer or any other person named in the warrant to enter and search any building or place so named.

- (4) An officer or person named in a warrant under subsection (3) above shall thereupon have the like powers in relation to the building or place named in the warrant, subject to the like conditions as to entry by night, as if he were an officer having a writ of assistance and acting upon reasonable grounds of suspicion.
- (5) 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, subsections (3) and (4) above shall apply in relation to any constable as they would apply in relation to an officer.
- (6) A writ of assistance shall continue in force during the reign in which it is issued and for 6 months thereafter.

162 Power to enter land for or in connection with access to pipe-lines

Where any thing conveyed by a pipe-line is chargeable with a duty of customs or 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.

163 Power to search vehicles or vessels

- (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 £100.

164 Power to search persons

- (1) Where there are reasonable grounds to suspect that any person to whom this section applies 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,any officer or any person acting under the directions of an officer may, subject to subsections (2) and (3) below, search him and any article he has with him.

Status: This is the original version (as it was originally enacted).

- (2) A person who is to be searched in pursuance of this section may require to be taken before a justice of the peace or a superior of the officer or other person concerned, and the justice or superior shall consider the grounds for suspicion and direct accordingly whether or not the search is to take place.
- (3) No woman or girl shall be searched in pursuance of this section except by a woman.
- (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;
 - (f) in Northern Ireland, any person travelling from or to any place which is on or beyond the boundary.

165 Power to pay rewards

Subject to any directions of the Treasury as to amount, the Commissioners may at their discretion pay rewards in respect of any service which appears to them to merit reward rendered to them by any person in relation to any assigned matter.

166 Agents

- (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.

- (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—
- (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 £300.
- (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.

168 Counterfeiting documents, etc.

- (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
 - (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.

169 False scales, etc.

- (1) If any person required by or under the customs and excise Acts to provide scales for any purpose of those Acts provides, uses or permits to be used any scales which are false or unjust he shall be guilty of an offence under this section.
- (2) Where any article is or is to be weighed, counted, gauged or measured for the purposes of the taking of an account or the making of an examination by an officer, then if—

Status: This is the original version (as it was originally enacted).

- (a) any such person as is mentioned in subsection (1) above ; or
- (b) any person by whom or on whose behalf the article is weighed, counted, gauged or measured,

does anything whereby the officer is or might be prevented from, or hindered or deceived in, taking a true and just account or making a due examination, he shall be guilty of an offence under this section.

This subsection applies whether the thing is done before, during or after the weighing, counting, gauging or measuring of the article in question.

- (3) Any person committing an offence under this section shall be liable on summary conviction to a penalty of £200 and any false or unjust scales, and any article in connection with which the offence was committed, shall be liable to forfeiture.
- (4) In this section " scales" includes weights, measures and weighing or measuring machines or instruments.

170 Penalty for fraudulent evasion of duty, etc.

- (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.

- (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 (4) 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 2 years, or to both.

- (4) In the case of an offence under this section in connection with a prohibition or restriction on importation or exportation having effect by virtue of section 3 of the Misuse of Drugs Act 1971, subsection (3) above shall have effect subject to the modifications specified in Schedule 1 to this Act.
- (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.

171 General provisions as to offences and penalties

- (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, Wales or Northern Ireland, the prescribed sum within the meaning of section 28 of the Criminal Law Act 1977 (£1,000 or other sum substituted by order under section 61(1) of that Act);
 - (b) if the offence was committed in Scotland, the prescribed sum within the meaning of section 289B of the Criminal Procedure (Scotland) Act 1975 (£1,000 or other sum substituted by order under section 289D(1) of that Act);
- 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.
- (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

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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.

- (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, that duty or rate shall be determined as if the goods had been imported without entry at the time when the proceedings were commenced.

Miscellaneous

172 Regulations

- (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

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 Removal from or to Isle of Man not to be importation or exportation

- (1) For the purposes of the customs and excise Acts, subject to section 6(2) and (3) of the Customs and Excise Duties (General Reliefs) Act 1979 and subsection (2) below, goods removed into the United Kingdom from the Isle of Man shall be deemed not to be imported into the United Kingdom.
- (2) Subsection (1) above shall not apply to the removal of—
- (a) any explosives within the meaning of the Explosives Act 1875 on the unloading or landing of which any restriction is for the time being in force under or by virtue of that Act; or
 - (b) copies of copyright works to which section 22 of the Copyright Act 1956 applies.
- (3) For the purposes of the customs and excise Acts, subject to subsection (4) below, goods removed from the United Kingdom to the Isle of Man shall be deemed not to be exported from the United Kingdom.
- (4) Any enactment relating to the allowance of drawback of any excise duty on the exportation from the United Kingdom of any goods shall have effect, subject to such conditions and modifications as the Commissioners may by regulations prescribe, as if the removal of such goods to the Isle of Man were the exportation of the goods.

175 Scotland-special provisions

- (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) No Commissioner or officer and no person appointed by the Commissioners to discharge any duty relating to customs or excise shall be compelled to serve on any jury in Scotland whatsoever.

176 Game licences

- (1) Subject to the following provisions of this section, and save as expressly provided in section 102 above, the provisions of this Act relating to excise shall not apply in relation to the excise duties on licences to kill game and on licences to deal in game (which, by virtue of the Order in Council made under section 6 of the Finance Act 1908, are leviable by local, authorities).
- (2) The Treasury may by order provide that, subject to such modifications, if any, as may be specified in the order, any provision of this Act so specified which confers or imposes powers, duties or liabilities with respect to excise duties and to the issue and cancellation of excise licences on which those duties are imposed and to other matters relating to excise duties and licences shall have effect in relation to a local authority and their officers with respect to the duties and licences referred to in subsection (1) above as they have effect in relation to the Commissioners and officers with respect to other excise duties and licences; and those provisions and, subject as aforesaid, any provisions relating to punishments and penalties in connection therewith shall have effect accordingly.
- (3) Any order under this section shall be made by statutory instrument and may amend the Order in Council made under section 6 of the Finance Act 1908.
- (4) Notwithstanding anything in section 145 above as applied under subsection (2) above, a local authority may authorise the bringing by any constable of proceedings, or any particular proceedings, for an offence under this or any other Act relating to the duties referred to in subsection (1) above.
- (5) A document purporting to be a copy of a resolution authorising the bringing of proceedings in accordance with subsection (4) above and to be signed by an officer of the local authority shall be evidence, until the contrary is shown, that the bringing of the proceedings was duly authorised.
- (6) This section extends to England and Wales only.

177 Consequential amendments, repeals and saving and transitional provisions

- (1) The enactments specified in Schedule 4 to this Act shall be amended in accordance with the provisions of that Schedule.

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- (2) The enactments specified in Schedule 5 to this Act (which relate to purchase tax and whose repeal by virtue of section 54(8) of and Part II of Schedule 28 to the Finance Act 1972 has not yet taken effect) shall be amended in accordance with the provisions of that Schedule ; and accordingly the following entry shall be inserted at the end of Part II of the said Schedule 28—

“1979 c. 2

The Customs and Excise Management Act 1979.
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Schedule 5”.

- (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 Interpretation Act 1978 (which relate to the effect of repeals).

178 Citation and commencement

- (1) This Act may be cited as the Customs and Excise Management Act 1979.
- (2) This Act, the Customs and Excise Duties (General Reliefs) Act 1979, the Alcoholic Liquor Duties Act 1979, the Hydrocarbon Oil Duties Act 1979, the Matches and Mechanical Lighters Duties Act 1979 and the 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.