



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### 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;

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- (b) keep any appliances so provided in a convenient place approved by the proper officer for that purpose; and
  - (c) allow the proper officer at any time to use anything so provided and give him any assistance necessary for the performance of his duties.
- (2) Any person who contravenes or fails to comply with any provision of subsection (1) above shall be liable on summary conviction to a penalty of £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

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(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.
- (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

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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.