



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART VIII U.K.

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

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

- (1) Any person who, except with the authority of the proper officer or for just and sufficient cause, opens any of the doors or locks of a warehouse or Queen's warehouse or makes or obtains access to any such warehouse or to any goods warehoused therein shall be liable on summary conviction to a penalty of [^{F1}level 5 on the standard scale] and may be detained.
- (2) Where—
 - (a) any goods which have been entered for warehousing [^{F2}or are otherwise required to be deposited in a warehouse] are taken into the warehouse without the authority of, or otherwise than in accordance with any directions given by, the proper officer; or
 - (b) save as permitted by the Customs and Excise Acts 1979 or by or under warehousing regulations, any goods which have been entered for warehousing [^{F2}or are otherwise required to be deposited in a warehouse] are removed without being duly warehoused or are otherwise not duly warehoused; or
 - (c) any goods which have been deposited in a warehouse or Queen's warehouse are unlawfully removed therefrom or are unlawfully loaded into any ship, aircraft or vehicle for removal or for exportation or use as stores; or
 - [^{F3}(d) any goods are concealed at a time before they are warehoused when they have been entered for warehousing or are otherwise required to be deposited in a warehouse or when they are required to be in the custody or under the control of the occupier of a warehouse; or]
 - (e) any goods which have been lawfully permitted to be removed from a warehouse or Queen's warehouse without payment of duty for any purpose

Status: Point in time view as at 10/01/2012. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 100 is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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 [^{F4}7 years], or to both.

Textual Amendments

- F1** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), **ss. 38, 46** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **ss. 289F, 289G** and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6
- F2** Words in [s. 100\(2\)\(a\)\(b\)](#) inserted (9.12.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 3(1), **Sch. 2 para. 3(a)**; [S.I. 1992/3104](#), **art. 2(1)**.
- F3** [S. 100\(2\)\(d\)](#) substituted (9.12.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 3(1), **Sch. 2 para. 3(b)**; [S.I. 1992/3104](#), **art. 2(1)**.
- F4** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), **s. 12(1)(a)(6)**

Status:

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