



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART VII

CUSTOMS AND EXCISE CONTROL: SUPPLEMENTARY PROVISIONS

Additional provisions as to information

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

Status: Point in time view as at 31/12/1994. This version of this provision has been superseded.

Changes to legislation: *Customs and Excise Management Act 1979, Section 79 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)*

- (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.

Status:

Point in time view as at 31/12/1994. This version of this provision has been superseded.

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