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# Customs and Excise Management Act 1979

## CHAPTER 2

### CUSTOMS AND EXCISE MANAGEMENT ACT 1979

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- 2 Application to hovercraft.
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- 4 Application to certain Crown aircraft.
- 5 Time of importation, exportation, etc.

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- 6 Appointment and general duties of Commissioners, etc.
- 7 Privileges of Commissioners, etc.
- 8 Exercise of powers and performance of duties.
- 9 General duties of Commissioners in relation to customs matters concerning the European Communities.
- 10 Disclosure by Commissioners of certain information as to imported goods.
- 11 Assistance to be rendered by police, etc.
- 12 Power to hold inquiries.

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- 14 Failure to surrender commission, etc.
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- 17 Disposal of duties, etc.
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- 21 Control of movement of aircraft, etc. into and out of the United Kingdom.
- 22 Approval of examination stations at customs and excise airports
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- 23 Control of movement of hovercraft.
- 24 Control of movement of goods by pipe-line.
- 25 Approval of transit sheds
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- 27 Officers' powers of boarding.
- 28 Officers' powers of access, etc.
- 29 Officers' powers of detention of ships, etc.
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- 37B Postponed entry.
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- 38A Examination of goods for purpose of making entry.
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- 39 Entry of surplus stores.
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- 41 Failure to comply with provisions as to entry.
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- 45 Deferred payment of customs duty.
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68B Special provisions as to proof in Northern Ireland.

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- 77A Information powers.
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- 78 Customs and excise control of persons entering or leaving the United Kingdom.
- 79 Power to require evidence in support of information.
- 80 Power to require information or production of documents where origin of goods exported is evidenced under Community law or practice.

#### *Prevention of smuggling*

- 81 Power to regulate small craft.
- 82 Power to haul up revenue vessels, patrol coasts, etc.
- 83 Penalty for removing seals, etc.
- 84 Penalty for signalling to smugglers.
- 85 Penalty for interfering with revenue vessels, etc.
- 86 Special penalty where offender armed or disguised.
- 87 Penalty for offering goods for sale as smuggled goods.

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- 88 Forfeiture of ship, aircraft or vehicle constructed, etc. for concealing goods.
- 89 Forfeiture of ship jettisoning cargo, etc.
- 90 Forfeiture of ship or aircraft unable to account for missing cargo.

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- 93 Regulation of warehouses and warehoused goods.
- 94 Deficiency in warehoused goods.
- 95 Deficiency in goods occurring in course of removal from warehouse without payment of duty.
- 96 Deficiency in certain goods moved by pipe-line.
- 97 Restriction on compensation for loss or damage to goods in, or for removal of goods from warehouse or pipe-line.
- 98 Procedure on warehouse ceasing to be approved.
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- 100 General offences relating to warehouses and warehoused goods.

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- 100B Free zone regulations.
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- 102 Payment for excise licences by cheque.
- 103 Renewal of excise licences.
- 104 Transfer and removal of excise licence trades and licences.
- 105, 106 .....
- 107 Power to require person carrying on excise licence trade to display sign.

##### *General provisions as to entries of premises, etc.*

- 108 Making of entries.
- 109 New or further entries of same premises.
- 110 Proof as to entries.
- 111 Offences in connection with entries.

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*General provisions as to revenue traders*

- 112 Power of entry upon premises, etc. of revenue traders.
- 113 Power to search for concealed pipes, etc.
- 114 Power to prohibit use of certain substances in exciseable goods.
- 115 Power to keep specimen on premises of revenue traders.
- 116 Payment of excise duty by revenue traders.
- 116A Power to estimate excise duties.
- 117 Execution and distress against revenue traders.
- 118 Liability of ostensible owner or principal manager.

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PROTECTION OF THE REVENUES DERIVED FROM EXCISE DUTIES

- 118A Duty of revenue traders to keep records.
- 118B Duty of revenue traders and others to furnish information and produce documents.
- 118C Entry and search of premises and persons.
- 118D Order for access to recorded information, etc.
- 118E Procedure when documents etc. are removed.
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*General provisions relating to imported goods*

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- 120 Regulations for determining origin of goods.
- 121 Power to impose restrictions where duty depends on certain matters other than use.
- 122 Regulations where customs duty depends on use.
- 123 Repayment of duty where goods returned or destroyed by importer.
- 124 Forfeiture for breach of certain conditions.
- 125 Valuation of goods for purpose of ad valorem duties.
- 126 Charge of excise duty on manufactured or composite imported articles.
- 127 Determination of disputes as to duties on imported goods.

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- 127A Deferred payment of excise duty on goods.

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

- 128 Restriction of delivery of goods.
- 129 Power to remit or repay duty on denatured goods.
- 130 Power to remit or repay duty on goods lost or destroyed, etc.
- 131 Enforcement of bond in respect of goods removed without payment of duty.

*Drawback, allowances, duties, etc.—general*

- 132 Extension of drawback.
- 133 General provisions as to claims for drawback.

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- 134 Drawback and allowance on goods damaged or destroyed after shipment.
- 135 Time limit on payment of drawback or allowance.
- 136 Offences in connection with claims for drawback, etc.
- 137 Recovery of duties and calculation of duties, drawbacks, etc.
- 137A Recovery of overpaid excise duty.

## **PART XI**

### DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

#### *Detention of persons*

- 138 Provisions as to detention of persons.

#### *Forfeiture*

- 139 Provisions as to detention, seizure and condemnation of goods, etc.
- 140 Forfeiture of spirits.
- 141 Forfeiture of ships, etc. used in connection with goods liable to forfeiture.
- 142 Special provision as to forfeiture of larger ships.
- 143 Penalty in lieu of forfeiture of larger ship where responsible officer implicated in offence.
- 144 Protection of officers, etc. in relation to seizure and detention of goods, etc.

#### *General provisions as to legal proceedings*

- 145 Institution of proceedings.
- 146 Service of process.
- 146A Time limits for proceedings.
- 147 Proceedings for offences.
- 148 Place of trial for offences.
- 149 Non-payment of penalties, etc.: maximum terms of imprisonment.
- 150 Incidental provisions as to legal proceedings.
- 151 Application of penalties.
- 152 Powers of Commissioners to mitigate penalties, etc.
- 153 Proof of certain documents.
- 154 Proof of certain other matters.
- 155 Persons who may conduct proceedings.

#### *Saving for outlying enactments of certain general provisions as to offences*

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

## **PART XII**

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#### *General powers, etc.*

- 157 Bonds and security.
- 158 Power to require provision of facilities.
- 159 Power to examine and take account of goods.
- 160 Power to take samples.

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- 161A Power to search premises: search warrant.
- 161 Power to search premises.
- 162 Power to enter land for or in connection with access to pipelines.
- 163 Power to search vehicles or vessels.
- 163A Power to search articles.
- 164 Power to search persons.
- 165 Power to pay rewards.
- 166 Agents.

#### *General offences*

- 167 Untrue declarations, etc.
- 168 Counterfeiting documents, etc.
- 169 False scales, etc.
- 170 Penalty for fraudulent evasion of duty, etc.
- 170A Offence of handling goods subject to unpaid excise duty.
- 170B Offence of taking preparatory steps for evasion of excise duty.
- 171 General provisions as to offences and penalties.

#### *Miscellaneous*

- 172 Regulations.
- 173 Directions.
- 174 .....
- 175 Scotland—special provisions.
- 176 Game licences. S.R. & O. 1908/844.
- 177 Consequential amendments, repeals and saving and transitional provisions.
- 178 Citation and commencement.

### SCHEDULES

#### SCHEDULE 1 — Controlled Drugs: Variation of Punishments for Certain Offences under this Act

- 1 Section 50(4), 68(3) and 170(3) of this Act shall have...
- 2 Section 50(4), 68(3) and 170(3) of this Act shall have...
- 3 In this Schedule Class A drug, Class B drug and...

#### SCHEDULE 2 — Composite Goods: Supplementary Provisions as to Excise Duties and Drawbacks

##### *Duties*

- 1 (1) Where under subsection (1) of the principal section imported...
- 2 Where a direction given by virtue of paragraph 1 above...
- 3 Nothing in paragraphs 1 and 2 above shall affect the...

##### *Drawbacks*

- 4 Where a direction is given by virtue of paragraph 1...
- 5 (1) Where, in the case of imported goods of any...



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### *Supplementary*

- 6 Where any order under paragraph 1 or 5 above directs...
- 7 Where a resolution passed by the House of Commons has...
- 8 The power to make orders under this Schedule shall be...

### *Interpretation*

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

## SCHEDULE 3 — Provisions Relating to Forfeiture

### *Notice of seizure*

- 1 (1) The Commissioners shall, except as provided in sub-paragraph (2)...
- 2 Notice under paragraph 1 above shall be given in writing...

### *Notice of claim*

- 3 Any person claiming that any thing seized as liable to...
- 4 (1) Any notice under paragraph 3 above shall specify the...

### *Condemnation*

- 5 If on the expiration of the relevant period under paragraph...
- 6 Where notice of claim in respect of any thing is...
- 7 Where any thing is in accordance with either of paragraphs...

### *Proceedings for condemnation by court*

- 8 Proceedings for condemnation shall be civil proceedings and may be...
- 9 Proceedings for the condemnation of any thing instituted in a...
- 10 (1) In any proceedings for condemnation instituted in England, Wales...
- 11 (1) In the case of any proceedings for condemnation instituted...
- 12 Where an appeal, including an appeal by way of case...

### *Provisions as to proof*

- 13 In any proceedings arising out of the seizure of any...
- 14 In any proceedings, the condemnation by a court of any...

### *Special provisions as to certain claimants*

- 15 For the purposes of any claim to, or proceedings for...

### *Power to deal with seizures before condemnation, etc.*

- 16 Where any thing has been seized as liable to forfeiture...
- 17 (1) If, where any thing is delivered up, sold or...

## SCHEDULE 4 — Consequential Amendments

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

- 1 Save where the context otherwise requires, any reference in, or...
- 2

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*Diplomatic Privileges Act 1964*

- 3 In section 2 of the Diplomatic Privileges Act 1964, after...

*Provisional Collection of Taxes Act 1964*

- 4 In section 3 of the Provisional Collection of Taxes Act...  
5 In section 3(3) of the Provisional Collection of Taxes Act...

*Consular Relations Act 1968*

- 6 In section 1 of the Consular Relations Act 1968, after...  
7 In section 5 of the Consular Relations Act 1968, after...

*Misuse of Drugs Act 1971*

- 8 In section 12(1)(b) of the Misuse of Drugs Act 1971,...  
9–11

*Table of textual amendments*

- 12 In the enactments specified in the following Table, for so...

SCHEDULE 5 — Transitory Consequential Amendments of Enactments Relating to Purchase Tax

*Purchase Tax Act 1963*

- 1 In section 1(3)(a) of the Purchase Tax Act 1963 (in...  
2 (1) In section 25 of the 1963 Act the amendments...  
3 (1) In section 34 of the 1963 Act the amendments...  
4 In Schedule 2 to the 1963 Act, in paragraph 2...

*Finance Act 1964*

- 5 In section 10(2)(b) of the Finance Act 1964—

*Finance Act 1967*

- 6 In section 9(1) of the Finance Act 1967 for the...

SCHEDULE 6 — REPEALS

SCHEDULE 7 — Saving and Transitional Provisions

- 1 Notwithstanding the repeal by this Act of section 258 of...  
2 Notwithstanding the repeal by this Act of subsections (2) and...  
3 Notwithstanding the repeal by this Act of section 308(3) of...  
4  
5 The repeal by this Act of section 5(4) of the...  
6 The repeal by this Act of any enactment already repealed...  
7 The repeal by this Act of section 8(4) of the...  
8 Any such reference as is specified in paragraph 1 of...  
9 Any such reference as is specified in sub-paragraph (2), (6)...  
10 (1) Any provision of this Act relating to anything done...  
11 Any functions which, immediately before the commencement of this Act,...  
12 (1) The repeal by this Act of subsection (4) of...

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