

Customs and Excise Management Act 1979

CHAPTER 2

CUSTOMS AND EXCISE MANAGEMENT ACT 1979

PART I

PRELIMINARY

- 1 Interpretation.
- 2 Application to hovercraft.
- 3 Application to pipe-lines.
- 4 Application to certain Crown aircraft.
- 5 Time of importation, exportation, etc.

PART II

ADMINISTRATION

Appointment and duties of Commissioners, officers, etc.

- 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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Offences in connection with Commissioners, officers, etc.

- 13 Unlawful assumption of character of officer, etc.
- 14 Failure to surrender commission, etc.
- 15 Bribery and collusion.
- 16 Obstruction of officers, etc.

Commissioners' receipts and expenses

- 17 Disposal of duties, etc.
- 18 Remuneration and expenses of Commissioners.

PART III

CUSTOMS AND EXCISE CONTROL AREAS

- 19 Appointment of ports, etc.
- 20 Approval of wharves
- 20(A) Approved wharves
 - 21 Control of movement of aircraft, etc. into and out of the United Kingdom.
 - 22 Approval of examination stations at customs and excise airports
 - 22A Examination stations
 - 23 Control of movement of hovercraft.
 - 24 Control of movement of goods by pipe-line.
 - 25 Approval of transit sheds
 - 25A Transit sheds
 - Power to regulate movements of goods into and out of Northern Ireland by land.
 - 27 Officers' powers of boarding.
 - 28 Officers' powers of access, etc.
 - 29 Officers' powers of detention of ships, etc.
 - 30 Control of movement of uncleared goods within or between port or airport and other places.
 - 31 Control of movement of goods to and from inland clearance depot, etc.
 - 32 Penalty for carrying away officers.
 - 33 Power to inspect aircraft, aerodromes, records, etc.
 - 34 Power to prevent flight of aircraft.

PART IV

CONTROL OF IMPORTATION

Inward entry and clearance

- 35 Report inwards.
- 36 Provisions as to Her Majesty's ships, etc.
- 37 Entry of goods on importation.
- 37A Initial and supplementary entries.
- 37B Postponed entry.
- 37C Provisions supplementary to ss. 37A and 37B.
- 38 Acceptance of incomplete entry.
- 38A Examination of goods for purpose of making entry.
- 38B Correction and cancellation of entry.
 - 39 Entry of surplus stores.
 - 40 Removal of uncleared goods to Queen's warehouse.

Document Generated: 2024-08-01

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- 41 Failure to comply with provisions as to entry.
- 42 Power to regulate unloading, removal, etc. of imported goods.

Provisions as to duty on imported goods

- 43 Duty on imported goods.
- 44 Exclusion of s. 43(1) for importers etc. keeping standing deposits.
- 45 Deferred payment of customs duty.
- 46 Goods to be warehoused without payment of duty.
- 47 Relief from payment of duty of goods entered for transit or transhipment.
- 48 Relief from payment of duty of goods temporarily imported.

Forfeiture, offences, etc. in connection with importation

- 49 Forfeiture of goods improperly imported.
- 50 Penalty for improper importation of goods.
- 51 Special provisions as to proof in Northern Ireland.

PART V

CONTROL OF EXPORTATION

Outward entry and clearance of goods

- 52 Meaning for this Part of "dutiable or restricted goods".
- 53 Entry outwards of goods.
- 54 Acceptance of incomplete entry.
- 55 Correction and cancellation of entry.
- 56 Failure to export.
- 57 Delivery of entry by owner of exporting ship etc.
- 58 Simplified clearance procedure.
- 58A Local export control.
- 58B Provisions supplementary to ss. 58 and 58A.
- 58C Pipe-lines and export of ships and aircraft.
- 58D Operative date for Community purposes.
- 58E Authentication of Community customs documents.
 - 59 Restrictions on putting export goods alongside for loading.
 - 60 Additional restrictions as to certain export goods.
 - 61 Provisions as to stores.
- 62 Information, documentation, etc. as to export goods.

Outward entry and clearance of ships, etc.

- 63 Entry outwards of exporting ships.
- 64 Clearance outwards of ships and aircraft.
- 65 Power to refuse or cancel clearance of ship or aircraft.

General regulation of exportation, etc.

66 Power to make regulations as to exportation, etc.

Offences in relation to exportation

- 67 Offences in relation to exportation of goods.
- 68 Offences in relation to exportation of prohibited or restricted goods.
- 68A Offences in relation to agricultural levies.

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68B Special provisions as to proof in Northern Ireland.

PART VI

CONTROL OF COASTWISE TRAFFIC

- 69 Coasting trade.
- 70 Coasting trade—exceptional provisions.
- 71 Clearance of coasting ship and transire.
- 72 Additional powers of officers in relation to coasting ships.
- 73 Power to make regulations as to carriage of goods coastwise, etc.
- 74 Offences in connection with carriage of goods coastwise.

PART VII

CUSTOMS AND EXCISE CONTROL: SUPPLEMENTARY PROVISIONS

Special requirements as to movement of certain goods

75 Explosives.

Keeping and preservation of records

- 75A Records relating to importation and exportation.
- 75B Records relating to firearms
- 75C Records relating to goods subject to certain transit arrangements
 - 76

Additional provisions as to information

- 77 Information in relation to goods imported or exported.
- 77A Information powers.
- 77B Information powers relating to firearms
- 77C Information powers relating to goods subject to certain transit arrangements
 - 78 Customs and excise control of persons entering or leaving the United Kingdom.
 - 79 Power to require evidence in support of information.
 - 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.

Forfeiture of ships, etc. for certain offences

- 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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91 Ships failing to bring to.

PART VIII

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

- 92 Approval of warehouses.
- 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.
- 99 Provisions as to deposit in Queen's warehouse.
- 100 General offences relating to warehouses and warehoused goods.

PART VIIIA

FREE ZONES

100A	Designation of free zones.
100B	Free zone regulations.
100C	Free zone goods: customs duties, etc.
100D	Free zone regulation: supplemental.
100E	Control of trading in free zones.
100F	Powers of search.

PART VIIIB

REGISTERED EXCISE DEALERS AND SHIPPERS

100G	Registered excise dealers and shippers.
100H	Registered excise dealers and shippers regulations
100J	Contravention of regulations etc.

PART IX

CONTROL OF EXCISE LICENCE TRADES AND REVENUE TRADERS

Excise licences—general provisions

101	Excise licences.
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

- Power of entry upon premises, etc. of revenue traders.
- 113 Power to search for concealed pipes, etc.
- Power to prohibit use of certain substances in exciseable goods.
- 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.

PART IXA

PROTECTION OF THE REVENUES DERIVED FROM EXCISE DUTIES

- 118A Duty of revenue traders to keep records.
- 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.
- 118F Failure of officer to comply with requirements under section 118E.
- 118G Offences under Part IXA.

PART X

DUTIES AND DRAWBACKS—GENERAL PROVISIONS

General provisions relating to imported goods

- 119 Delivery of imported goods on giving of security for duty.
- 120 Regulations for determining origin of goods.
- Power to impose restrictions where duty depends on certain matters other than use.
- 122 Regulations where customs duty depends on use.
- 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.

Deferred payment of excise duty on goods

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.
- Power to remit or repay duty on goods lost or destroyed, etc.
- 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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- 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.
- Penalty in lieu of forfeiture of larger ship where responsible officer implicated in offence.
- 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.
 - Non-payment of penalties, etc.: maximum terms of imprisonment.
 - 150 Incidental provisions as to legal proceedings.
 - 151 Application of penalties.
 - 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

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

PART XII

GENERAL AND MISCELLANEOUS

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.

170B

171

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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. Penalty for fraudulent evasion of duty, etc. 170 170A Offence of handling goods subject to unpaid excise duty.

Miscellaneous

Offence of taking preparatory steps for evasion of excise duty.

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.

General provisions as to offences and penalties.

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...
- 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...
- 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.

- 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 Ist 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...
- 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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