



# Customs and Excise Management Act 1979

## CHAPTER 2

### CUSTOMS AND EXCISE MANAGEMENT ACT 1979

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*Status: Point in time view as at 01/04/2010.*

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- 41 Failure to comply with provisions as to entry.
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- 83 Penalty for removing seals, etc.
- 84 Penalty for signalling to smugglers.
- 85 Penalty for interfering with revenue vessels, etc.
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- 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.
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- 123 Repayment of duty where goods returned or destroyed by importer.
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- 125 Valuation of goods for purpose of ad valorem duties.
- 126 Charge of excise duty on manufactured or composite imported articles.
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- 127A Deferred payment of excise duty on goods.

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- 130 Power to remit or repay duty on goods lost or destroyed, etc.
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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.
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- 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.

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- 147 Proceedings for offences.
- 148 Place of trial for offences.
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- 154 Proof of certain other matters.
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- 156 Saving for outlying enactments of certain general provisions as to offences.

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- 158 Power to require provision of facilities.

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- 159 Power to examine and take account of goods.
- 160 Power to take samples.
- 161 Power to search premises: writ of assistance.
- 161A Power to search premises: search warrant.
- 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.
- 164A Powers to search for cash
- 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.
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- 171 General provisions as to offences and penalties.

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- 172 Regulations.
- 173 Directions.
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- 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.

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### 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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