



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.

Status: Point in time view as at 01/04/2011.

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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
- 26 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.

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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 transshipment.
- 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 “dutiabale 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.
- 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.

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 VIII A

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 VIII B

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

- 112 Power of entry upon premises, etc. of revenue traders.
- 112A Section 112: supplementary powers
- 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.

PART IXA

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.
- 118BA Further duty to provide information and documents
- 118BB Inspection powers: goods-based duties
- 118BC Inspection powers: gaming duty
- 118BD Inspection powers: supplementary provision
- 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.
- 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.

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.
- 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.

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Drawback, allowances, duties, etc.—general

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

GENERAL AND MISCELLANEOUS

General powers, etc.

- 157 Bonds and security.

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- 157A General information powers in relation to persons entering or leaving the United Kingdom
- 158 Power to require provision of facilities.
- 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.
- 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...

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Drawbacks

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

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

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*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

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...

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- 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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