



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Status: Point in time view as at 14/03/2018.

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

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- 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 ,...

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...

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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...

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 2A — Supplementary provisions relating to the detention of things as liable to forfeiture

Interpretation

1 In this Schedule, references (however expressed) to a thing being...

Period of detention

2 (1) This paragraph applies where a thing is detained.

Notice of detention

3 (1) The Commissioners must take reasonable steps to give written...

Unauthorised removal or disposal: penalties etc

4 (1) This paragraph applies where a thing is detained and,...

5 (1) This paragraph applies where— (a) a thing is detained...

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...

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- 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

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,...
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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...

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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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