



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.
- 8A Disclosure of customs information
- 8B Co-operation with other customs services
- 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Status: Point in time view as at 31/12/2020.

Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 11 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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 temporary storage facilities
- 25A Temporary storage facilities
- 26 Power to regulate movements of goods into and out of United Kingdom 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, railway vehicles and customs areas, records, etc.
- 34 Power to prevent flight of aircraft or departure of railway vehicles.

PART IV

CONTROL OF IMPORTATION

Control of entry of goods

- 35 Report inwards.
- 35A Obligation to confirm making of Customs declaration: particular vehicle operators
- 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.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 11 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- 38B Correction and cancellation of entry.
- 39 Entry of surplus stores.
- 40 Removal of chargeable goods to Queen's warehouse.
- 41 Failure to comply with customs formalities.
- 42 Power to regulate unloading, removal, etc. of imported goods.

Provisions as to duty on imported goods

- 43 Excise 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

Breach of applicable export provisions etc

- 52 Meaning for this Part of "dutiable or restricted goods".
- 52A Breach of applicable export provisions etc
- 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.
- 60A Power to make regulations about stores
- 60B Failure to comply with regulations under section 60A
- 61 Supplementary provision relating 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 vehicles.
- 65 Power to refuse or cancel clearance of vehicle.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 11 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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.
68B Special provisions as to proof in Northern Ireland.

PART VI

CONTROL OF COASTWISE TRAFFIC

- 69 Meaning of “coasting ship”
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

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.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 11 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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, railway vehicle or aircraft unable to account for missing cargo.
- 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.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 11 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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.

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 and machine games duty
- 118BCA Inspection powers: betting duties and remote 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
- 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.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 11 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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 excise duty.

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 excise duties and calculation of excise 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.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 11 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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.
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.
160ZA Examination of goods and samples: supplementary
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 ...
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...

Status: Point in time view as at 31/12/2020.

Changes to legislation: *Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 11 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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...
- 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...

Status: Point in time view as at 31/12/2020.

Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 11 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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

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...

Status: Point in time view as at 31/12/2020.

Changes to legislation: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 11 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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...

Status:

Point in time view as at 31/12/2020.

Changes to legislation:

Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 11 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.