



Customs and Excise Management Act 1979

1979 CHAPTER 2

An Act to consolidate the enactments relating to the collection and management of the revenues of customs and excise and in some cases to other matters in relation to which the Commissioners of Customs and Excise for the time being perform functions, with amendments to give effect to recommendations of the Law Commission and the Scottish Law Commission. [22nd February 1979]

Modifications etc. (not altering text)

- C1 Act extended (*prosp.*) by 2002 c. 29, **ss. 451(4), 458(1)(3)**
- C2 Act applied (E.W.N.I.) (31.3.2002) by S.I. 2002/528, **reg. 7(3)**
- C3 Act modified by Car Tax Act 1983 (c. 53, SIF 40:2), **s. 5(4)**
- C4 Act amended by Car Tax Act 1983 (c. 53, SIF 40:2), s. 1(4), **Sch. 1 para 9** and Value Added Tax Act 1983 (c. 55, SIF 40:2), **s. 24(1)(3)**
- C5 Act amended by Police and Criminal Evidence Act 1984 (c. 60, SIF 95), **s. 114(1)**
- C6 Act extended by S.I. 1985/910, **reg. 3(1)**
- C7 Act extended by S.I. 1988/1657, **reg. 4(2)**
- C8 Act modified by S.I. 1990/2167, **art. 5**
- C9 Act extended (E.W.)(1.12.1993) by 1986 c. 32, **s. 36A(4)(b)** (as inserted (1.12.1993) by 1993 c. 36, **s. 20(1)**; S.I. 1993/2734, **art. 2, Sch.**)
- C10 Act extended (S.)(1.12.1993) by 1987 c. 41, **s. 40(A)(3)** (as inserted (1.12.1993) by 1993 c. 36, **s. 20(2)**; S.I. 1993/2734, **art. 2, Sch.**)
- C11 Act extended (E.W.S.)(1.12.1993) by 1988 c. 33, **s. 93F(4)** (as inserted (1.12.1993) by 1993 c. 36, **s. 35**; S.I. 1993/2734, **art. 2, Sch.**)
- C12 Act extended (31.1.1994) by S.I. 1993/3050, **reg. 22(2)**.
Act restricted (1.11.1994) by 1994 c. 9, **s. 18(1)(8)** (with s. 19(3)); S.I. 1994/2679, **art. 2, Sch.** (with **art. 4(3)**)
Act extended (3.2.1995) by 1994 c. 37, **s. 18(5)(c)**
Act extended (3.2.1995) by 1994 c. 37, **ss. 60(4)(5), 69(2)**
Act construed (3.5.1994) with Pt. I, Chapter III of 1994 c. 9 by 1994 c. 9, **s. 20(4)**
Act applied (with modifications) (3.5.1994) by 1994 c. 9, s. 40, **Sch. 6 para. 1(1)**
Act extended (E.W.) (3.2.1995) by 1994 c. 37, **ss. 60(4)(5), 69(2)**

Status: Point in time view as at 01/11/1996.

Changes to legislation: Customs and Excise Management Act 1979, Introductory Text is up to date with all changes known to be in force on or before 01 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)

Act extended (1.4.1996) by 1995 c. 39, **ss. 34(3)**, 53(2)

Act extended (25.8.1996) by S.I. 1996/1299 (N.I. 9), **ss. 1(2)**, 55(4)

Act restricted (27.2.1997) by 1997 c. 7, s. 4(1), **Sch. para. 7** (with s. 11(2))

Act construed (19.3.1997) with the gaming duty provisions of 1997 c. 16 by 1997 c. 16, **s. 15(2)(4)**

Act modified (E.W.N.I.) (1.3.1999) by 1998 c. 33, **s. 21(4)(5)(7)** (with s. 28); S.I. 1999/448, **art. 2**

Act modified (deemed to have come into force on 1.7.1999 but shall not have effect in relation to any shipment of goods before that date) by 1979 c. 2, **s. 1(4)** (as substituted by 1999 c. 16, **s. 10(1)(2)**)

Act extended (14.12.2001) by 1974 c. 6, **s. 1B(4)** (as inserted (14.12.2001) by 2001 c. 24, **ss. 45, 127(2)(a)**)

Act extended (14.12.2001) by 1996 c. 6, **s. 30A(4)** (as inserted (14.12.2001) by 2001 c. 24, **ss. 46, 127(2)(a)**)

Act extended (14.12.2001) by 2001 c. 24, **ss. 53(4)**, 127(2)(a) (with s. 53(5)(7))

Commencement Information

II Act wholly in force on 1.4.1979, see s. 178(3)

Status:

Point in time view as at 01/11/1996.

Changes to legislation:

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