



# 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**Status:** Point in time view as at 12/03/2015.

**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 27 June 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))

**C13** Act extended (24.2.2003) by Proceeds of Crime Act 2002 (c. 29), **ss. 451(4)**, 458(1)(3); S.I. 2003/120, **art. 2, Sch.** (with arts. 3, 4) (as amended (20.2.2003) by S.I. 2003/333, art. 14)

**C14** Act modified by 1979 c. 4, Sch. 2A para. 3(5) (as inserted (with effect in accordance with of the amending Act) by Finance Act 2004 (c. 12), **Sch. 1**; S.I. 2006/201, art. 2)

**C15** Act modified (1.8.2004) by The Products of Animal Origin (Third Country Imports) (England) (No. 2) Regulations 2004 (S.I. 2004/1740), **reg. 16(5)**

**C16** Act applied (15.2.2008) by The Fluorinated Greenhouse Gases Regulations 2008 (S.I. 2008/41), **reg. 13(3)** (with reg. 1(2))

#### Commencement Information

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

**Status:**

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