



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART II

#### ADMINISTRATION

*Appointment and duties of Commissioners, officers, etc.*

#### <sup>F1</sup>6 Appointment and general duties of Commissioners, etc.

.....

##### Textual Amendments

- F1** S. 6 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), Sch. 4 para. 21(a), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)

##### Modifications etc. (not altering text)

- C1** References in s. 6 to the Minister for the Civil Service to be construed as references to the Treasury: S.I. 1981/1670, [arts. 2\(1\)\(a\)](#), 3(5)

#### <sup>F2</sup>7 Privileges of Commissioners, etc.

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##### Textual Amendments

- F2** S. 7 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), Sch. 4 para. 21(b), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)

*Status: Point in time view as at 13/09/2018.*

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## 8 Exercise of powers and performance of duties.

<sup>F3</sup>(1) .....

- (2) Any person, whether an officer or not, engaged by the orders or with the concurrence of the Commissioners (whether previously or subsequently expressed) in the performance of any act or duty relating to an assigned matter which is by law required or authorised to be performed by or with an officer, shall be deemed to be the proper officer by or with whom that act or duty is to be performed.
- (3) Any person deemed by virtue of subsection (2) above to be the proper officer shall have all the powers of an officer in relation to the act or duty performed or to be performed by him as mentioned in that subsection.

### Textual Amendments

**F3** S. 8(1) repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 21\(c\), Sch. 5; S.I. 2005/1126, art. 2\(2\)\(h\)\(i\)](#)

### Modifications etc. (not altering text)

**C2** S. 8(2)(3) excluded (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 2 para. 4; S.I. 2005/1126, art. 2\(2\)\(d\)](#)

## 9 General duties of Commissioners in relation to customs matters concerning the European Communities.

[<sup>F4</sup>For the purpose of implementing [<sup>F5</sup>EU] obligations the Commissioners shall cooperate with other customs services on matters of mutual concern, and (without prejudice to the foregoing) may for that purpose—

- (a) give effect, in accordance with such arrangements as they may direct or by regulations prescribe, to any Community requirement or practice as to the movement of goods between countries, including any rules requiring payment to be made in connection with the exportation of goods to compensate for any relief from customs duty allowed or to be allowed (and may recover any such payment as if it were an amount of customs duty unpaid); and
- (b) give effect to any reciprocal arrangements made between member States (with or without other countries or territories) for securing, by the exchange of information or otherwise, the due administration of their customs laws and the prevention or detection of fraud or evasion.]

### Textual Amendments

**F4** S. 9 omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 7](#)

**F5** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\), arts. 2, 3, 6 \(with art. 3\(2\)\(3\), 4\(2\), 6\(4\)\(5\)\)](#)

## 10 Disclosure by Commissioners of certain information as to imported goods.

[<sup>F6</sup>(A1) This section does not apply to information the disclosure of which is governed by section 25 of the [Taxation \(Cross-border Trade\) Act 2018](#).]

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- (1) On being notified at any time by the Treasury that they are satisfied that it is in the national interest that the information in question should be disclosed to persons other than the Commissioners, the Commissioners may disclose through such person as may be specified in the notification such information to which this section applies, in respect of imported goods of such descriptions, as may be so specified.
- (2) The information to which this section applies is information contained in any document with which the Commissioners have been provided in pursuance of the Customs and Excise Acts 1979 for the purpose of [<sup>F7</sup>making entry of any goods on their importation,][<sup>F7</sup>notifying the importation of any goods, making a declaration in respect of the temporary storage of goods, or making a Customs declaration in respect of any goods,] being information of the following descriptions only, namely—
  - (a) the description of the goods, including any maker's catalogue number;
  - (b) the quantities of the goods imported in a particular period, so, however, that if any quantity is given by value it shall not also be given in any other form;
  - (c) the name of the maker of the goods;
  - (d) the country of origin of the goods;
  - (e) the country from which the goods were consigned.
- (3) Without prejudice to paragraph 10 of Schedule 7 to this Act, this section also applies to information of any of those descriptions contained in any document with which the Commissioners have been provided for that purpose after 7th March 1967 in pursuance of the <sup>M1</sup>Customs and Excise Act 1952.
- (4) The Treasury may by order add to the descriptions of information to which this section applies any further description of information contained in any document such as is mentioned in subsection (2) or (3) above other than the price of the goods or the name of the importer of the goods.
- (5) The power to make orders under subsection (4) above shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

#### Textual Amendments

**F6** S. 10(A1) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 8\(2\)](#)

**F7** Words in s. 10(2) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 8\(3\)](#)

#### Marginal Citations

**M1** 1952 c. 44.

## 11 Assistance to be rendered by police, etc.

It shall be the duty of every constable and every member of Her Majesty's armed forces or coastguard to assist in the enforcement of the law relating to any assigned matter.

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**Modifications etc. (not altering text)**

- C3** S. 11 excluded (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 2 para. 5\(1\)](#); S.I. 2005/1126, art. 2(2)(d)

**<sup>F8</sup>12 Power to hold inquiries.**

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**Textual Amendments**

- F8** S. 12 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), ss. 52(1)(a)(i), 53(1), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(i)

*Offences in connection with Commissioners, officers, etc.*

**<sup>F9</sup>13 Unlawful assumption of character of officer, etc.**

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**Textual Amendments**

- F9** S. 13 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 21\(d\)](#), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)

**<sup>F10</sup>14 Failure to surrender commission, etc.**

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**Textual Amendments**

- F10** S. 14 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 21\(e\)](#), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)

**<sup>F11</sup>15 Bribery and collusion.**

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**Textual Amendments**

- F11** S. 15 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), ss. 52(1)(a)(ii), 53(1), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(i)

**<sup>F12</sup>16 Obstruction of officers, etc.**

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**Textual Amendments**

- F12** S. 16 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), Sch. 4 para. 21(f), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)

*Commissioners' receipts and expenses*

**<sup>F13</sup>17 Disposal of duties, etc.**

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**Textual Amendments**

- F13** S. 17 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), Sch. 4 para. 21(g), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)

**Modifications etc. (not altering text)**

- C4** S. 17 extended by [Copyright, Designs and Patents Act 1988 \(c. 48, SIF 67A\)](#), s. 112(5)  
**C5** S. 17 applied (31.10.1994) by [1994 c. 26](#), s. 90(5); S.I. 1994/2550, art. 2

**<sup>F14</sup>18 Remuneration and expenses of Commissioners.**

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**Textual Amendments**

- F14** S. 18 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), Sch. 4 para. 21(h), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)

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