



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART II

ADMINISTRATION

Appointment and duties of Commissioners, officers, etc.

^{F1}6 Appointment and general duties of Commissioners, etc.

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- F1** S. 6 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), Sch. 4 para. 21(a), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)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

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- F2** S. 7 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), Sch. 4 para. 21(b), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)

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8 Exercise of powers and performance of duties.

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F3 S. 8(1) repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 21\(c\), Sch. 5; S.I. 2005/1126, art. 2\(2\)\(h\)\(i\)](#)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

[^{F4}8A Disclosure of customs information

- (1) HMRC (or anyone acting on their behalf) may disclose to any person information held by them in connection with HMRC's customs functions if the disclosure is made for purposes that are connected with those functions.
- (2) In this section “HMRC's customs functions” means HMRC's functions in their capacity as a customs service and includes in particular their functions relating to—
- the movement of goods or cash into or out of the United Kingdom, and
 - the imposition, enforcement or other regulation of import duty.
- (3) A person who receives information as a result of this section—
- may use it only for the purposes for which it was disclosed, and
 - may not further disclose it without the consent of the Commissioners (which may be general or specific).
- (4) If—
- a person discloses information in contravention of subsection (3)(b), and
 - the information relates to a person whose identity is specified in, or can be deduced from, the disclosure,
- section 19 of the Commissioners for Revenue and Customs Act 2005 (offence of wrongful disclosure) applies in relation to the disclosure as it applies in relation to a disclosure in contravention of section 20(9) of that Act.
- (5) Nothing in this section authorises a disclosure of information if the disclosure would contravene the data protection legislation or would be prohibited by the investigatory powers legislation (but in determining whether a disclosure would do either of those things, the power conferred by subsection (1) is to be taken into account).
- (6) In subsection (5)—

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“the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act);

“the investigatory powers legislation” means Parts 1 to 7 and Chapter 1 of Part 9 of the Investigatory Powers Act 2016.

(7) Nothing in this section—

- (a) applies to a disclosure made in the exercise of the power conferred by section 8B (1) or (2) of this Act (co-operation with other customs services);
- (b) limits the circumstances in which information may be disclosed under section 18(2) of the Commissioners for Revenue and Customs Act 2005 or under any other enactment or rule of law.

(8) In this section—

“cash” means—

- (a) notes and coins in any currency, and
- (b) any bearer-negotiable or other monetary instrument;

“HMRC” means Her Majesty's Revenue and Customs.

Textual Amendments

- F4** Ss. 8A, 8B inserted (31.12.2020) by [European Union \(Future Relationship\) Act 2020 \(c. 29\)](#), ss. 20(1), 40(7); S.I. 2020/1662, reg. 2(s)

8B Co-operation with other customs services

(1) HMRC (or anyone acting on their behalf) may co-operate with any other customs service (whether by exchanging information or otherwise) on matters of mutual concern with a view to securing—

- (a) the administration of the import duty system,
- (b) the prevention or detection of evasion or other fraud relating to import duty, and
- (c) the prevention, reduction or elimination of avoidance of a liability to import duty.

(2) HMRC (or anyone acting on their behalf) may co-operate with any other customs service (whether by exchanging information or otherwise) for the purposes of implementing any international obligation of the United Kingdom.

(3) A person who receives information as a result of this section—

- (a) may use it only for the purposes of HMRC's customs functions or the functions of the other customs service in question, and
- (b) may not further disclose it without the consent of the Commissioners (which may be general or specific).

(4) If—

- (a) a person discloses information in contravention of subsection (3)(b), and
- (b) the information relates to a person whose identity is specified in, or can be deduced from, the disclosure,

section 19 of the Commissioners for Revenue and Customs Act 2005 (offence of wrongful disclosure) applies in relation to the disclosure as it applies in relation to a disclosure in contravention of section 20(9) of that Act.

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- (5) Nothing in this section authorises a disclosure of information if the disclosure would contravene the data protection legislation or would be prohibited by the investigatory powers legislation (but in determining whether a disclosure would do either of those things, the powers conferred by subsections (1) and (2) are to be taken into account).
- (6) In subsection (5)—
 - “the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act);
 - “the investigatory powers legislation” means Parts 1 to 7 and Chapter 1 of Part 9 of the Investigatory Powers Act 2016.
- (7) Nothing in this section limits the circumstances in which information may be disclosed under section 18(2) of the Commissioners for Revenue and Customs Act 2005 or under any other enactment or rule of law.
- (8) In this section—
 - “HMRC's customs functions” and “HMRC” have the same meaning as in section 8A;
 - “international obligation of the United Kingdom” includes any obligation of the United Kingdom that arises under an international agreement or arrangement to which the United Kingdom is a party (whenever the United Kingdom becomes a party to it).]

Textual Amendments

F4 Ss. 8A, 8B inserted (31.12.2020) by [European Union \(Future Relationship\) Act 2020 \(c. 29\)](#), **ss. 20(1), 40(7)**; S.I. 2020/1662, reg. 2(s)

F59 General duties of Commissioners in relation to customs matters concerning the European Communities.

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Textual Amendments

F5 S. 9 omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 7** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

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

F6(A1)

- (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.

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- (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 [^{F7}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 ^{M1}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) omitted (31.12.2020) by virtue of [European Union \(Future Relationship\) Act 2020 \(c. 29\)](#), [ss. 20\(2\)](#), [40\(7\)](#); S.I. 2020/1662, [reg. 2\(s\)](#)
- F7** Words in s. 10(2) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [s. 57\(1\)\(a\)](#), [Sch. 7 para. 8\(3\)](#) (with savings and transitional provisions in S.I. 2020/1449, [reg. 3](#) and 2020 c. 26, [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 4\(a\)](#)

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.

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\(2\)\(d\)](#)

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F⁸12 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.

F⁹13 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)

F¹⁰14 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)

F¹¹15 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)

F¹²16 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)

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Commissioners' receipts and expenses

^{F13}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

^{F14}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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