
Status: Point in time view as at 01/02/1991.

Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Appointment and duties of Commissioners, officers, etc. is up to date with all changes known to be in force on or before 20 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)



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART II

ADMINISTRATION

Appointment and duties of Commissioners, officers, etc.

6 Appointment and general duties of Commissioners, etc.

- (1) Her Majesty may from time to time, under the Great Seal of the United Kingdom, appoint persons to be Commissioners of Customs and Excise, and any person so appointed shall hold office during Her Majesty's pleasure and may be paid such remuneration and allowances as the Minister for the Civil Service may determine.
- (2) In addition to the duties conferred on them by or under any other enactment, the Commissioners shall, subject to the general control of the Treasury, be charged with the duty of collecting and accounting for, and otherwise managing, the revenues of customs and excise.
- (3) The Commissioners may commission such officers and appoint or authorise such other persons to discharge any duties in relation to any assigned matter on such terms and conditions, and may pay to them such remuneration and allowances, as the Commissioners may with the sanction of the Minister for the Civil Service determine.
- (4) The Commissioners may at their pleasure suspend, reduce, discharge or restore any officer or person so commissioned, appointed or authorised.
- (5) The days on which and the hours between which offices of customs and excise are to be open or officers are to be available for the performance of particular duties shall be such as the Commissioners may direct.

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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)

7 Privileges of Commissioners, etc.

- (1) Save as expressly provided by or under any enactment, no sum granted by way of remuneration or superannuation allowance to any person as being or having been a Commissioner, officer or person appointed by the Commissioners to discharge any duty relating to customs or excise shall before payment thereof to or for the use of that person be capable of assignment or be liable to be taken under or by virtue of any legal process.
- (2) The benefits and advantages arising from membership of the Customs Annuity and Benevolent Fund shall be available to and in respect of the Commissioners, all officers and all persons appointed by the Commissioners to discharge any duty relating to any assigned matter.

8 Exercise of powers and performance of duties.

- (1) Any act or thing required or authorised by or under any enactment to be done by the Commissioners or any of them may be done—
 - (a) by any one or more of the Commissioners; or
 - ^{F1}(b) any officer or other person acting under the authority of the Commissioners]

^{F2}and any statement signed by one or more of the Commissioners certifying that a person specified in the statement was, at a time or for a purpose so specified, acting under the authority of the Commissioners shall be admissible in evidence, and in Scotland shall be sufficient evidence, of the fact so certified.]
- (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

- F1** S. 8(1)(b) substituted for s. 8(1)(b)(c) by [Finance Act 1982 \(c. 39, SIF 40:1\)](#), [s. 12](#)
- F2** Words added by [Finance Act 1982 \(c. 39, SIF 40:1\)](#), [s. 12](#)

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

For the purpose of implementing Community obligations the Commissioners shall co-operate 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.

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

- (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 making entry of any goods on their importation, 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.

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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.

12 Power to hold inquiries.

- (1) The Commissioners may hold or cause to be held such inquiries as they consider necessary or desirable for the purposes of any assigned matter, including inquiries into the conduct of any officer or of any person appointed by them.
- (2) The person holding any such inquiry—
 - (a) may require any person, subject to the tender of the reasonable expenses of his attendance, to attend as a witness and give evidence or to produce any document in his possession or control which relates to any matter in question at the inquiry and is such as would be subject to production in a court of law; and
 - (b) may require evidence to be given on oath, and for that purpose shall have power to administer oaths.
- (3) If any person fails without reasonable excuse to comply with any such requirement as aforesaid, he shall be liable on summary conviction to a penalty of [^{F3}level 1 on the standard scale].
- (4) Subject to the foregoing provisions of this section, the procedure and conduct of any inquiry under this section shall be such as the Commissioners may direct.

Textual Amendments

F3 Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [s. 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [s. 289G](#) and (N.I) by [S.I. 1984/703 \(N.I. 3\)](#), [art. 5](#)

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