



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART III

CUSTOMS AND EXCISE CONTROL AREAS

19 Appointment of ports, etc.

- (1) The Commissioners may by order made by statutory instrument appoint and name as a port for the purposes of customs and excise any area in the United Kingdom specified in the order.
- (2) The appointment of any port for those purposes made before 1st August 1952 may be revoked, and the name or limits of any such port may be altered, by an order under subsection (1) above as if the appointment had been made by an order under that subsection.
- (3) The Commissioners may in any port from time to time appoint boarding stations for the purpose of the boarding of or disembarkation from ships by officers.

[^{F1}20 Approval of wharves

- (1) The Commissioners may approve, for such periods [^{F2}and subject to such conditions and restrictions] as they think fit, places for the loading or unloading of goods or of any class or description of goods.

[In any case where they consider it would facilitate the administration, collection or ^{F3}(1A) enforcement of any duty of customs, the Commissioners may by regulations—

- (a) specify conditions which must be met before an approval is granted, or
- (b) specify other conditions which they may, in any particular case, require to be met before an approval is granted.

Status: Point in time view as at 08/04/2019.

Changes to legislation: Customs and Excise Management Act 1979, Part III is up to date with all changes known to be in force on or before 18 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)

- (1B) In any other case, an approval has effect subject to such conditions and restrictions as the Commissioners think fit.]
- (2) The Commissioners may at any time for reasonable cause revoke or vary the terms of any approval given under this section.
- (3) [^{F4}This section shall not apply in relation to goods imported on or after 1st January 1992 from a place outside the customs territory of the [^{F5}European Union][^{F6} or to any goods which are moving under the procedure specified in [^{F7}Article 165 of Council Regulation (EEC) No. 2913/92 and Article 311 of Commission Regulation (EEC) No. 2454/93] (transit procedures)] .]

Textual Amendments

- F1** Ss. 20 and 20(A) substituted (1.1.1992) for s. 20 by [S.I. 1991/2724, reg. 6\(3\)](#)
- F2** Words in s. 20(1) omitted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 9\(2\)](#)
- F3** S. 20(1A)(1B) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 9\(3\)](#)
- F4** S. 20(3) omitted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 9\(4\)](#)
- 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, 4 \(with art. 3\(2\)\(3\), 4\(2\), 6\(4\)\(5\)\)](#)
- F6** Words in s. 20(3) added (1.1.1993) by [S.I. 1992/3095, reg. 3\(2\)](#).
- F7** Words in s. 20(3) substituted (1.1.1994) by [S.I. 1993/3014, reg. 2\(2\)](#).

[^{F8}20(A).Approved wharves

- (1) In this Act, references to an approved wharf are to—
- (a) a place approved under section 20 above; [^{F9}or]
 - (b) [^{F9}a place specified or approved under [^{F10}Article 46 of Council Regulation (EEC) No. 2913/92] (equivalent provision for goods imported on or after 1st January 1992 from a place outside the customs territory of the [^{F5}European Union]), other than an examination station.
- [^{F11}(1A) Any person contravening or failing to comply with any condition imposed under regulations under section 20(1A) attaching to an approval by virtue of which a place is an approved wharf is liable on summary conviction to—
- (a) a penalty not exceeding £20,000, or
 - (b) if the contravention or failure to comply is not remedied before such date as is specified in a notice or further notice given to the person by an officer of Revenue and Customs, a penalty not exceeding the sum of £20,000 and the enhanced amount.
- (1B) For the purposes of subsection (1A)(b)—
- (a) “the enhanced amount” means the sum produced by multiplying £20,000 by the number of notices in respect of which the contravention or failure to comply has not been remedied by the date specified in the notice,
 - (b) the date specified in a notice must be one that falls after the end of the period of 14 days beginning with the day on which the notice is given, and

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- (c) if a notice has already been given, a further notice may not be given on or before the date specified in any earlier notice.]
- (2) Any person contravening or failing to comply with any condition or restriction attaching to an approval by virtue of which a place is an approved wharf [^{F12}(other than a condition imposed under regulations under section 20(1A))] shall be liable on summary conviction to a penalty of level 3 on the standard scale.
- (3) An officer may at any time enter an approved wharf and inspect it and any goods for the time being at the wharf.]]

Textual Amendments

- 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, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F8** Ss. 20 and 20(A) substituted (1.1.1992) for s. 20 by [S.I. 1991/2724](#), **reg. 6(3)**
- F9** S. 20(A)(1)(b) and word omitted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 10(2)**
- F10** Words in s. 20(A) substituted (1.1.1994) by [S.I. 1993/3014](#), **reg. 2(3)**.
- F11** S. 20(A)(1A)(1B) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 10(3)**
- F12** Words in s. 20(A)(2) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 10(4)**

21 Control of movement of aircraft, etc. into and out of the United Kingdom.

- (1) Save as permitted by the Commissioners, the commander of an aircraft entering the United Kingdom from a place outside the United Kingdom shall not cause or permit the aircraft to land—
- (a) for the first time after its arrival in the United Kingdom; or
- (b) at any time while it is carrying passengers or goods brought in that aircraft from a place outside the United Kingdom and not yet cleared, at any place other than a customs and excise airport.
- ^{F13}[(1A) [^{F14}Subsection (1) above shall not apply by virtue only of the fact that the aircraft is carrying goods brought in it from a place outside the customs territory of the [^{F5}European Union] .]]
- (2) Save as permitted by the Commissioners, [^{F15}no person importing [^{F16}from a place within the customs territory of the [^{F5}European Union]] or concerned in [^{F16}so] importing][^{F15}no person importing or concerned in importing] any goods in any aircraft shall bring the goods into the United Kingdom at any place other than a customs and excise airport.
- (3) Save as permitted by the Commissioners—
- (a) no person shall depart on a flight to a place or area outside the United Kingdom from any place in the United Kingdom other than a customs and excise airport; and
- (b) the commander of any aircraft engaged in a flight from a customs and excise airport to a place or area outside the United Kingdom shall not cause or permit it to land at any place in the United Kingdom other than a customs and excise airport specified in the application for clearance for that flight.

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- (4) Subsections (1) to (3) above shall not apply in relation to any aircraft flying from or to any place or area outside the United Kingdom to or from any place in the United Kingdom which is required by or under any enactment relating to air navigation, or is compelled by accident, stress of weather or other unavoidable cause, to land at a place other than a customs and excise airport; but, subject to subsection (5) below,—
- (a) the commander of any such aircraft—
 - (i) shall immediately report the landing to an officer or constable and shall on demand produce to him the journey log book belonging to the aircraft,
 - (ii) shall not without the consent of an officer permit any goods carried in the aircraft to be unloaded from, or any of the crew or passengers to depart from the vicinity of, the aircraft, and
 - (iii) shall comply with any directions given by an officer with respect to any such goods; and
 - (b) no passenger or member of the crew shall without the consent of an officer or constable leave the immediate vicinity of any such aircraft.
- ^{F17}[(4A) ^{F18}Subsection 4(a)(ii) and (iii) above shall not apply in relation to goods brought in the aircraft from a place outside the customs territory of the ^{F5}European Union .]]
- (5) Nothing in subsection (4) above shall prohibit—
- (a) the departure of passengers or crew from the vicinity of an aircraft; or
 - (b) the removal of goods from an aircraft,
- where that departure or removal is necessary for reasons of health, safety or the preservation of life or property.
- (6) Any person contravening or failing to comply with any provision of this section shall be liable on summary conviction to a penalty of ^{F19}level 4 on the standard scale], or to imprisonment for a term not exceeding 3 months, or to both.
- (7) In this Act “customs and excise airport” means an aerodrome for the time being designated as a place for the landing or departure of aircraft for the purposes of the customs and excise Acts by an order made by the Secretary of State with the concurrence of the Commissioners which is in force under an Order in Council made in pursuance of ^{F20}section 60 of the Civil Aviation Act 1982].
- ^{F21}(8) References in this section to a place or area outside the United Kingdom do not include references to a place or area in the Isle of Man and in subsection (3)(b) above the reference to a place in the United Kingdom includes a reference to a place in the Isle of Man.]

Textual Amendments

- 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, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F13** S. 21(1A) inserted (01.01.1992) by S.I. 1991/2724, [reg. 6\(4\)\(a\)](#)
- F14** S. 21(1A) 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. 11\(2\)](#)
- F15** Words in s. 21(2) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(1)(a), [Sch. 7 para. 11\(3\)](#)
- F16** Words in s. 21(2) inserted (01.01.1992) by S.I. 1991/2724, [reg. 6\(4\)\(b\)](#)
- F17** S. 21(4A) inserted (01.01.1992) by S.I. 1991/2724, [reg. 6\(5\)](#)

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- F18** S. 21(4A) 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. 11\(4\)](#)
- F19** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [ss. 289F, 289G](#) and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6
- F20** Words substituted by [Civil Aviation Act 1982 \(c. 16, SIF 9\)](#), s. 109(2), [Sch. 15 para. 23](#)
- F21** S. 21(8) inserted by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 1 para. 4](#)

Modifications etc. (not altering text)

- C1** S. 21 restricted (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), [s. 4\(1\)\(3\)\(a\)\(6\)](#).

[^{F22}22 Approval of examination stations at customs and excise airports

- (1) The Commissioners may approve, for such periods [^{F23}and subject to such conditions and restrictions] as they think fit, a part of, or a place at, any customs and excise airport for the loading and unloading of goods and the embarkation and disembarkation of passengers.

[In any case where they consider it would facilitate the administration, collection or
^{F24}(1A) enforcement of any duty of customs, the Commissioners may by regulations—

- (a) specify conditions which must be met before an approval is granted, or
(b) specify other conditions which they may, in any particular case, require to be met before an approval is granted.

(1B) In any other case, an approval has effect subject to such conditions and restrictions as the Commissioners think fit.]

(2) The Commissioners may at any time for reasonable cause revoke or vary the terms of any approval given under this section.

(3) [^{F25}This section shall not apply in relation to goods imported on or after 1st January 1992 from a place outside the customs territory of the [^{F26}European Union] or to any goods which are moving under the procedure specified in [^{F26}Article 165 of Council Regulation (EEC) No. 2913/92 and Article 311 of Commission Regulation (EEC) No. 2454/93]](transit procedures).]

Textual Amendments

- 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, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F22** Ss. 22 and 22A substituted (1.1.1992) for s. 22 by [S.I. 1991/2724](#), [reg. 6\(6\)](#)
- F23** Words in s. 22(1) 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. 12\(2\)](#)
- F24** S. 22(1A)(1B) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 12\(3\)](#)
- F25** S. 22(3) 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. 12\(4\)](#)
- F26** Words in s. 22(3) substituted (1.1.1994) by [S.I. 1993/3014](#), [reg. 2\(2\)](#).

^{F27}22A Examination stations

- (1) In this Act, references to an examination station are to—

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- (a) a part of, or a place at, a customs and excise airport approved under section 22 above; ^{F28}or
 - (b) a place at such an airport specified or approved under ^{F29}Article 46 of Council Regulation (EEC) No. 2913/92] (equivalent provision for goods imported on or after 1st January 1992 from a place outside the customs territory of the ^{F5}European Union).]
- ^{F30}(1A) Any person contravening or failing to comply with any condition imposed under regulations under section 22(1A) attaching to an approval by virtue of which a part of, or a place at, a customs and excise airport is an examination station is liable on summary conviction to—
- (a) a penalty not exceeding £20,000, or
 - (b) if the contravention or failure to comply is not remedied before such date as is specified in a notice or further notice given to the person by an officer of Revenue and Customs, a penalty not exceeding the sum of £20,000 and the enhanced amount.
- (1B) For the purposes of subsection (1A)(b)—
- (a) “the enhanced amount” means the sum produced by multiplying £20,000 by the number of notices in respect of which the contravention or failure to comply has not been remedied by the date specified in the notice,
 - (b) the date specified in a notice must be one that falls after the end of the period of 14 days beginning with the day on which the notice is given, and
 - (c) if a notice has already been given, a further notice may not be given on or before the date specified in any earlier notice.]
- (2) Any person contravening or failing to comply with any condition or restriction attaching to an approval by virtue of which a part of, or place at, a customs and excise airport is an examination station ^{F31}(other than a condition imposed under regulations under section 22(1A))] shall be liable on summary conviction to a penalty of level 3 on the standard scale.

Textual Amendments

- 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, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F27** Ss. 22 and 22A substituted (01.01.1992) for s. 22 by [S.I. 1991/2724](#), [reg. 6\(6\)](#)
- F28** S. 22A(1)(b) and word 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. 13\(2\)](#)
- F29** Words in s. 22A(1)(b) substituted (1.1.1994) by [S.I. 1993/3014](#), [reg. 2\(3\)](#).
- F30** S. 22A(1A)(1B) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 13\(3\)](#)
- F31** Words in s. 22A(2) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 13\(4\)](#)

23 Control of movement of hovercraft.

- (1) The Commissioners may by regulations impose conditions and restrictions as respects the movement of hovercraft and the carriage of goods by hovercraft, and in particular—

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- (a) may prescribe the procedure to be followed by hovercraft proceeding to or from a port or any customs and excise airport or customs and excise station, and authorise the proper officer to give directions as to their routes; and
 - (b) may make provision for cases where by reason of accident, or in any other circumstance, it is impracticable to comply with any conditions or restrictions imposed or directions given as respects hovercraft.
- (2) Subsection (1) above shall apply to hovercraft proceeding to or from any approved wharf or [^{F32}transit shed][^{F32}temporary storage facility] which is not in a port as if it were a port.
- (3) If any person contravenes or fails to comply with any regulation made under subsection (1) above, or with any direction given by the Commissioners or the proper officer in pursuance of any such regulation, he shall be liable on summary conviction to a penalty of [^{F33}level 3 on the standard scale] and any goods in respect of which the offence was committed shall be liable to forfeiture.

Textual Amendments

- F32** Words in s. 23(2) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 14](#)
- F33** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [ss. 289F, 289G](#) and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6

24 Control of movement of goods by pipe-line.

- (1) Goods shall not be imported or exported by means of a pipe-line that is not for the time being approved by the Commissioners for the purposes of this section.
- (2) Uncleared goods, that is to say—
- (a) imported goods, whether or not chargeable with duty, which [^{F34}have not been cleared out of charge][^{F34}are subject to the control of any officer of Revenue and Customs as a result of Part 1 of the [Taxation \(Cross-border Trade\) Act 2018](#)], and in particular goods which are, or are to be, moved under section 30 below; or
 - (b) dutiable goods moved from warehouse without payment of duty, shall not be moved by means of a pipe-line that is not for the time being approved by the Commissioners for the purposes of this section.
- (3) The Commissioners may give their approval under this section for such period and subject to such conditions as they think fit, and may at any time for reasonable cause—
- (a) vary the terms of their approval; and
 - (b) (if they have given to the owner of the pipe-line not less than 3 months' written notice of their intention so to do) revoke their approval.
- (4) Section 49 of the ^{M1}Pipe-lines Act 1962 (procedure for service of documents under that Act) shall apply to a notice required by subsection (3)(b) above to be served on the owner of a pipe-line as it applies to a document required by that Act to be so served.
- (5) A person who—

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- (a) contravenes subsection (1) or (2) above, or contravenes or fails to comply with a condition imposed by the Commissioners under subsection (3) above; or
- (b) except with the authority of the proper officer or for just and sufficient cause, obtains access to goods which are in, or in course of conveyance by, a pipeline approved under this section,

shall be guilty of an offence under this section and may be detained; and any goods in respect of which the offence was committed shall be liable to forfeiture.

- (6) A person guilty of an offence under this section shall be liable—
 - (a) on summary conviction, to a penalty of [^{F35}the prescribed sum][^{F35}£20,000], or to imprisonment for a term not exceeding 6 months, or to both; or
 - (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 2 years, or to both.
- (7) In the application of subsection (4) above to Northern Ireland, the reference to the ^{M2}Pipe-lines Act 1962 shall have effect as if that Act extended to Northern Ireland.

Textual Amendments

- F34** Words in s. 24(2)(a) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 15](#)
- F35** S. 24(6)(a): sum substituted for words (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\), reg. 1\(1\), Sch. 2 para. 1\(2\)](#) (with reg. 5(1))

Modifications etc. (not altering text)

- C2** S. 24(2)(b) modified by [S.I. 1983/947, regs. 12, 13](#) (which S.I. is revoked 1.1.1993 by [S.I. 1992/3152, reg. 1\(2\)](#)).
- C3** S. 24(2)(b) amended by [S.I. 1985/1032, reg. 11\(a\)](#) (which S.I. is revoked 1.1.1993 by [S.I. 1992/3152, reg. 1\(2\)](#)).
- S. 24(2)(b) amended (1.1.1993) by [S.I. 1992/3152, reg. 11\(a\)](#).

Marginal Citations

- M1** 1962 c. 58.
- M2** 1962 c. 58.

[^{F37}25 Approval of [^{F36}transit sheds][^{F36}temporary storage facilities]

- (1) The Commissioners may approve, for such periods ^{F38}... as they think fit, places for the deposit of goods imported and [^{F39}not yet cleared out of charge, including goods not yet reported and entered [^{F40}under regulation 5 of the Customs Controls on Importation of Goods Regulations 1991]][^{F39}subject to the control of any officer of Revenue and Customs as a result of Part 1 of the Taxation (Cross-border Trade) Act 2018.].

[In any case where they consider it would facilitate the administration, collection or ^{F41}(1A) enforcement of any duty of customs, the Commissioners may by regulations—

- (a) specify conditions which must be met before an approval is granted, or
- (b) specify other conditions which they may, in any particular case, require to be met before an approval is granted.

(1B) In any other case, an approval has effect subject to such conditions and restrictions as the Commissioners think fit.]

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- (2) The Commissioners may at any time for reasonable cause revoke or vary the terms of any approval given under this section.
- (3) ^{F42}Subsection (1) above shall not apply in relation to goods imported on or after 1st January 1992 from a place outside the customs territory of the ^{F5}European Union^{F43} or to any goods which are moving under the procedure specified in ^{F44}Article 165 of Council Regulation (EEC) No. 2913/92 and Article 311 of Commission Regulation (EEC) No. 2454/93^{F45} (transit procedures).]
- (4) Where, by any local Act, provision is made for the landing of goods without ^{F45}entry^{F45} needing to comply with all customs formalities in relation to the goods] for deposit in ^{F46}transit sheds^{F46} temporary storage facilities] authorised thereunder, the provisions of this Act relating to goods deposited in ^{F46}transit sheds^{F46} temporary storage facilities] approved under this section shall have effect in relation to goods deposited in ^{F46}transit sheds^{F46} temporary storage facilities] authorised under that Act.]

Textual Amendments

- 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, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F36** Words in s. 25 heading substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 16(6)**
- F37** Ss. 25 and 25A substituted (1.1.1992) for s. 25 by [S.I. 1991/2724](#), **reg. 6(7)**
- F38** Words in s. 25(1) omitted (13.9.2018 for specified purposes, 8.4.2019 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. 16(2)(a)**; [S.I. 2019/819](#), **reg. 2(1)(b)** (with **reg. 2(3)**)
- F39** Words in s. 25(1) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 16(2)(b)**
- F40** Words in s. 25(1) substituted (1.1.1993) by [S.I. 1992/3095](#), **reg. 10(1)**, **Sch. 1 para. 4**.
- F41** S. 25(1A)(1B) inserted (13.9.2018 for specified purposes, 8.4.2019 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 16(3)**; [S.I. 2019/819](#), **reg. 2(1)(c)** (with **reg. 2(3)**)
- F42** S. 25(3) 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. 16(4)**
- F43** Words in s. 25(3) added (1.1.1993) by [S.I. 1992/3095](#), **reg. 3(2)**.
- F44** Words in s. 25(3) substituted (1.1.1994) by [S.I. 1993/3014](#), **reg. 2(2)**.
- F45** Words in s. 25(4) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 16(5)(a)**
- F46** Words in s. 25(4) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 16(5)(b)**

25A ^{F47}^{F48}Transit sheds^{F48} Temporary storage facilities]

- (1) In this Act, references to a ^{F49}transit shed^{F49} temporary storage facility] are to a place approved—
 - (a) under section 25 above; ^{F50}or
 - (b) under ^{F51}Article 51 of Council Regulation (EEC) No. 2913/92] (equivalent provision for goods imported on or after 1st January 1992 from a place outside the customs territory of the ^{F5}European Union)].]

Status: Point in time view as at 08/04/2019.

Changes to legislation: Customs and Excise Management Act 1979, Part III is up to date with all changes known to be in force on or before 18 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)

- ^{F52}(1A) Any person contravening or failing to comply with any condition imposed under regulations under section 25(1A) attaching to an approval by virtue of which a place is a temporary storage facility is liable on summary conviction to—
- (a) a penalty not exceeding £20,000, or
 - (b) if the contravention or failure to comply is not remedied before such date as is specified in a notice or further notice given to the person by an officer of Revenue and Customs, a penalty not exceeding the sum of £20,000 and the enhanced amount.
- (1B) For the purposes of subsection (1A)(b)—
- (a) “the enhanced amount” means the sum produced by multiplying £20,000 by the number of notices in respect of which the contravention or failure to comply has not been remedied by the date specified in the notice,
 - (b) the date specified in a notice must be one that falls after the end of the period of 14 days beginning with the day on which the notice is given, and
 - (c) if a notice has already been given, a further notice may not be given on or before the date specified in any earlier notice.]
- (2) Any person contravening or failing to comply with any condition or restriction attaching to an approval by virtue of which a place is a ^{F53}transit shed^{F53} temporary storage facility (other than a condition imposed under regulations under section 25(1A)) shall be liable on summary conviction to a penalty of level 3 on the standard scale.
- (3) An officer may at any time enter a ^{F54}transit shed^{F54} temporary storage facility] and inspect it and any goods for the time being in the ^{F54}transit shed^{F54} temporary storage facility].

Textual Amendments

- 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, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F47** Ss. 25 and 25A substituted (1.1.1992) for s. 25 by [S.I. 1991/2724](#), [reg. 6\(7\)](#)
- F48** S. 25A heading substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 17\(6\)](#)
- F49** Words in s. 25A(1) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 17\(2\)\(a\)](#)
- F50** S. 25A(1)(b) and word 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. 17\(2\)\(b\)](#)
- F51** Words in s. 25A(1)(b) substituted (1.1.1994) by 1993/3014, [reg. 2\(4\)](#).
- F52** S. 25A(1A)(1B) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 17\(3\)](#)
- F53** Words in s. 25A(2) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 17\(4\)](#)
- F54** Words in s. 25A(3) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 17\(5\)](#)

Status: Point in time view as at 08/04/2019.

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26 Power to regulate movements of goods into and out of ^{F55}Northern Ireland][^{F55}United Kingdom] by land.

(1) The Commissioners may, for the purpose of safeguarding the revenue and for the better enforcement of any prohibition or restriction for the time being in force under or by virtue of any enactment with respect to the importation or exportation of any goods, make regulations—

- ^{F56}(a)
- (b) appointing places for the examination and entry of and payment of any duty chargeable on any goods being imported or exported by land (referred to in this Act as “customs and excise stations”)

[^{F57}^{F58}and any such regulations may make different provision in relation to different classes or descriptions of goods and, in particular, in relation to different classes or descriptions of vehicles].]

[^{F59}(1ZA) The Commissioners may, for the purpose of safeguarding the revenue, by regulations—

- (a) apply any provision made by or under this Act so that it applies in relation to any road or railway vehicle (with or without modifications),
- (b) provide for any provision made by or under this Act not to apply in relation to any road or railway vehicle, and
- (c) make provision for the designation of any area as a railway customs area for the purposes of this Act (referred to in this Act as a “railway customs area”).

(1ZB) An area may be designated as a railway customs area if it is—

- (a) a place at which goods are loaded onto or unloaded from, or passengers board or disembark from, a railway vehicle before it departs or enters the United Kingdom, or
- (b) an area adjoining such a place.

(1ZC) Regulations under this section may make different provision in relation to different classes or descriptions of goods and, in particular, in relation to different classes or descriptions of vehicles.]

[^{F60}(1A) In such cases and subject to compliance with such conditions as appear to the Commissioners to be appropriate, the Commissioners may dispense with any requirement of a regulation made under [^{F61}subsection (1) above][^{F61}this section]]

(2) If any person contravenes or fails to comply with any regulation made under subsection (1) above [^{F62}or any condition of a dispensation given under [^{F63}subsection (1A) above][^{F63}this section]] he shall be liable on summary conviction to a penalty of [^{F64}level 3 on the standard scale], and any goods in respect of which the offence was committed shall be liable to forfeiture.

Textual Amendments

- F55** Words in s. 26 heading substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 18\(6\)](#)
- F56** S. 26(1)(a) repealed (1.1.1993) by S.I. 1992/3095, regs. 3(3), 10(2), [Sch.2](#).
- F57** Words in s. 26(1) 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. 18\(2\)](#)
- F58** Words added by [Finance Act 1983 \(c. 28, SIF 40:1\), s. 7\(1\)\(b\)](#)

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- F59** S. 26(1ZA)-(1ZC) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 18\(3\)](#)
- F60** S. 26(1A) added by [Finance Act 1983 \(c. 28, SIF 40:1\), s. 7\(2\)](#)
- F61** Words in s. 26(1A) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 18\(4\)](#)
- F62** Words inserted by [Finance Act 1983 \(c. 28, SIF 40:1\), s. 7\(3\)](#)
- F63** Words in s. 26(2) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 18\(5\)](#)
- F64** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\), ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\), ss. 289F, 289G](#) and (N.I.) by [S.I. 1984/703, \(N.I. 3\) arts. 5, 6](#)

Modifications etc. (not altering text)

- C4** S. 26 restricted (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 4\(1\)\(3\)\(b\)\(6\)](#).

27 Officers' powers of boarding.

- (1) At any time while a ship is within the limits of a port, or an aircraft is at ^{F65}an aerodrome], or ^{F66}[^{F67}a vehicle][^{F67}any other vehicle] is—
- (a) entering, leaving or about to leave the United Kingdom,
 - (b) within the prescribed area,
^{F68}[within a railway customs area,]
 - (c) within the limits of or entering or leaving a port or any land adjacent to a port and occupied wholly or mainly for the purpose of activities carried on at the port,
 - (d) at, entering or leaving an aerodrome,
 - (e) at, entering or leaving an approved wharf, ^{F69}[^{F69}transit shed,][^{F69}temporary storage facility,] customs warehouse or free zone, or
 - (f) at, entering or leaving any such premises as are mentioned in subsection (1) of section 112 below,

any officer] and any other person duly engaged in the prevention of smuggling may board the ^{F70}[^{F70}ship, aircraft or vehicle][^{F70}the vehicle] and remain therein and rummage and search any part thereof.

^{F71}(1A) ^{F72}[^{F72}For the purposes of subsection (1) above “customs warehouse” means a victualling warehouse or a place approved by the Commissioners under ^{F73}[^{F73}Article 98 of Council Regulation (EEC) No. 2913/92 or Article 505 of Commission Regulation (EEC) No. 2454/93].]

- (2) The Commissioners may station officers in any ship at any time while it is within the limits of a port, and if the master of any ship neglects or refuses to provide—
- (a) reasonable accommodation below decks for any officer stationed therein; or
 - (b) means of safe access to and egress from the ship in accordance with the requirements of any such officer,

the master shall be liable on summary conviction to a penalty of ^{F74}[^{F74}level 2 on the standard scale].

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Textual Amendments

- F65** Words in s. 27(1) substituted (16.7.1992) by Finance (No. 2) Act (c. 48), s. 10(2).
- F66** Words substituted by [Finance Act 1987 \(c. 16, SIF 40:1\)](#), [s. 7\(1\)](#)
- F67** Words in s. 27(1) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 19\(2\)\(a\)](#)
- F68** [S. 27\(1\)\(ba\)](#) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 19\(2\)\(b\)](#)
- F69** Words in s. 27(1)(e) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 19\(2\)\(e\)](#)
- F70** Words in s. 27(1) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 19\(2\)\(d\)](#)
- F71** [S. 27\(1A\)](#) inserted (01.01.1992) by [S.I. 1991/2725](#), [reg. 3\(3\)](#)
- F72** [S. 27\(1A\)](#) 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. 19\(3\)](#)
- F73** Words in s. 27(1A) substituted (1.1.1994) by [S.I. 1993/3014](#), [reg. 2\(5\)](#).
- F74** 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

Modifications etc. (not altering text)

- C5** [S. 27](#) amended by [S.I. 1987/2114](#), [reg. 2](#) and by [S.I. 1990/2167](#), art. 4, [Sch. para. 1](#)
- C6** [S. 27](#) restricted (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), [s. 4\(1\)\(3\)\(c\)\(6\)](#).
- C7** [S. 27](#) applied (with modifications) (1.4.2017) by [The Raw Tobacco \(Approval Scheme\) Regulations 2016 \(S.I. 2016/1172\)](#), [regs. 1\(3\), 22](#), [Sch. 2 para. 2](#)
- C8** [S. 27](#) applied (with modifications) (6.4.2018) by [The Soft Drinks Industry Levy \(Enforcement\) Regulations 2018 \(S.I. 2018/264\)](#), [regs. 1\(1\), 2](#), [Sch.](#) (with [regs. 3-5](#))

28 Officers' powers of access, etc.

- (1) Without prejudice to section 27 above, the proper officer shall have free access to every part of any ship or aircraft at a port or [^{F75}aerodrome] and [^{F76}of any vehicle][^{F76}of any other vehicle][^{F77}which falls within paragraphs (a) to (f) of subsection (1) of section 27 above or is] brought to a customs and excise station, and may—
- cause any goods to be marked before they are unloaded from that [^{F78}ship, aircraft or vehicle][^{F78}vehicle];
 - lock up, seal, mark or otherwise secure any goods carried in the [^{F79}ship, aircraft or vehicle][^{F79}vehicle] or any place or container in which they are so carried; and
 - break open any place or container which is locked and of which the keys are withheld.
- (2) Any goods found concealed on board any such [^{F80}ship, aircraft or vehicle][^{F80}vehicle] shall be liable to forfeiture.

Textual Amendments

- F75** Word in s. 28(1) substituted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), [s. 10\(3\)](#).
- F76** Words in s. 28(1) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 20\(2\)\(a\)](#)
- F77** Words inserted by [Finance Act 1987 \(c. 16, SIF 40:1\)](#), [s. 7\(2\)](#)

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- F78** Word in s. 28(1)(a) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 20\(2\)\(b\)](#)
- F79** Word in s. 28(1)(b) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 20\(2\)\(b\)](#)
- F80** Word in s. 28(2) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 20\(3\)](#)

Modifications etc. (not altering text)

- C9** S. 28 amended by [S.I. 1990/2167, art. 4, Sch. para. 1](#)
- C10** S. 28 restricted (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 4\(1\)\(3\)\(d\)\(6\)](#).
- C11** S. 28 applied (with modifications) (6.4.2018) by [The Soft Drinks Industry Levy \(Enforcement\) Regulations 2018 \(S.I. 2018/264\), regs. 1\(1\), 2, Sch. \(with regs. 3-5\)](#)

29 Officers' powers of detention of ships, etc.

- (1) Where, in the case of a [^{F81}ship, aircraft or vehicle][^{F81}vehicle] of which due report has been made under section 35 below, any goods are still on board that [^{F81}ship, aircraft or vehicle][^{F81}vehicle] at the expiration of the relevant period, the proper officer may detain that [^{F81}ship, aircraft or vehicle][^{F81}vehicle] until there have been repaid to the Commissioners—
- (a) any expenses properly incurred in watching and guarding the goods beyond the relevant period, except, in the case of a ship or aircraft, in respect of the day of clearance inwards; and
 - (b) where the goods are removed by virtue of any provision of the Customs and Excise Acts 1979 from the ship, aircraft or vehicle to a Queen's warehouse, the expenses of that removal.
- (2) In subsection (1) above, “the relevant period” means—
- (a) in the case of a ship or vehicle [^{F82}other than an aircraft], 21 clear days from the date of making due report of the ship or vehicle under section 35 below or such longer period as the Commissioners may in any case allow;
 - (b) in the case of an aircraft, 7 clear days from the date of making due report of the aircraft under that section or such longer period as the Commissioners may in any case allow.
- (3) Where, in the case of—
- (a) any derelict or other ship or aircraft coming, driven or brought into the United Kingdom under legal process, by stress of weather or for safety; or
 - (b) any vehicle in Northern Ireland which suffers any mishap.
- it is necessary for the protection of the revenue to station any officer in charge thereof, whether on board or otherwise, the proper officer may detain that ship, aircraft or vehicle until any expenses thereby incurred by the Commissioners have been repaid.

Textual Amendments

- F81** Word in s. 29(1) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 21\(2\)](#)
- F82** Words in s. 29(2)(a) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 21\(3\)](#)

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Modifications etc. (not altering text)

C12 S. 29 restricted (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), [s. 4\(1\)\(3\)\(e\)\(6\)](#).

C13 S. 29(3) amended by [S.I. 1990/2167](#), [art. 4](#), [Sch. para. 2](#)

30 Control of movement of uncleared goods within or between port or airport and other places.

- (1) The Commissioners may from time to time give general or special directions as to the manner in which, and the conditions under which, goods to which this section applies, or any class or description of such goods, may be ^[F83] moved within the limits of any port or customs and excise airport or between any port or customs and excise airport and any other place. ^[F83] moved—
- (a) within the limits of any port, railway customs area or customs and excise airport, or
 - (b) between any port, railway customs area or customs and excise airport and any other place.]
- (2) This section applies to goods chargeable with any duty which has not been paid, to drawback goods, and to any other goods which ^[F84] have not been cleared out of charge ^[F84] are subject to the control of any officer of Revenue and Customs as a result of Part 1 of the Taxation (Cross-border Trade) Act 2018].
- (3) Any directions under subsection (1) above may require that any goods to which this section applies shall be moved only—
- (a) by persons licensed by the Commissioners for that purpose;
 - (b) in such ^[F85] ships, aircraft or vehicles ^[F85] vehicles] or by such other means as may be approved by the Commissioners for that purpose;
- and any such licence or approval may be granted for such period and subject to such conditions and restrictions as the Commissioners think fit and may be revoked at any time by the Commissioners.
- (4) Any person contravening or failing to comply with any direction given or condition or restriction imposed, or the terms of any licence granted, by the Commissioners under this section shall be liable on summary conviction to a penalty of ^[F86] level 2 on the standard scale].

Textual Amendments

F83 Words in s. 30(1) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [s. 57\(1\)\(a\)](#), [Sch. 7 para. 22\(2\)](#)

F84 Words in s. 30(2) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [s. 57\(1\)\(a\)](#), [Sch. 7 para. 22\(3\)](#)

F85 Word in s. 30(3)(b) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [s. 57\(1\)\(a\)](#), [Sch. 7 para. 22\(4\)](#)

F86 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](#)

Modifications etc. (not altering text)

C14 S. 30(1) amended by [S.I. 1990/2167](#), [art. 4](#), [Sch. para. 3](#)

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31 Control of movement of goods to and from inland clearance depot, etc.

- (1) The Commissioners may by regulations impose conditions and restrictions as respects—
- (a) the movement of imported goods between the place of importation and a place approved by the Commissioners for [^{F87}the clearance out of charge of][^{F87}the discharge of a Customs procedure in respect of] such goods [^{F88}, a free zone][^{F89}or a place of exportation of such goods]; and
 - [^{F90}(aa) the movement of goods between—
 - (i) a free zone and a place approved by the Commissioners for [^{F91}the clearance out of charge of][^{F91}the discharge of a Customs procedure in respect of] such goods,
 - (ii) such a place and a free zone, and
 - (iii) a free zone and another free zone;]
 - (b) the movement of goods intended for export between a place approved by the Commissioners for the examination of such goods [^{F92}[^{F93}, or a place designated by the proper officer under section 53(4) or 58(3) below,]] and the place of exportation.
- (2) Regulations under subsection (1) above may in particular—
- (a) require the goods to be moved within such period and by such route as may be specified by or under the regulations;
 - (b) require the goods to be carried in a vehicle or container complying with such requirements and secured in such manner as may be so specified;
 - (c) prohibit, except in such circumstances as may be so specified, any unloading or loading of the vehicle or container or any interference with its security.
- [^{F94}(2A) Any documents required to be made or produced as a result of regulations made under subsection (1) above shall be made or produced in such form and manner and contain such particulars as the Commissioners may direct; but the Commissioners may relax any requirement imposed under the regulations that any specific document be made or produced and if they do so may impose substituted requirements.]
- (3) If any person contravenes or fails to comply with any regulation under subsection (1) above or any requirement imposed by or under any such regulation [^{F95}or a direction made under subsection (2A) above or any requirement imposed under that subsection], that person and the person then in charge of the goods shall each be liable on summary conviction to a penalty of [^{F96}level 4 on the standard scale] and any goods in respect of which the offence was committed shall be liable to forfeiture.

Textual Amendments

- F87** Words in s. 31(1)(a) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 23\(a\)](#)
- F88** Words inserted by [Finance Act 1984 \(c. 43, SIF 40:1\)](#), s. 8, [Sch. 4 Pt. II para. 2\(a\)](#)
- F89** Words inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(2)(4), [Sch. 7 Pt. II para. 1\(2\)\(a\)](#) (by s. 10(4) it is provided that s. 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)
- F90** S. 31(1)(aa) inserted by [Finance Act 1984 \(c. 43, SIF 40:1\)](#), s. 8, [Sch. 4 Pt. II para. 2\(b\)](#)
- F91** Words in s. 31(1)(aa)(i) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 23\(a\)](#)

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- F92** Words in s. 31(1)(b) 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. 23\(b\)](#)
- F93** Words inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(2)(4), [Sch. 7 Pt. II para. 1\(2\)\(b\)](#) (by s. 10(4) it is provided that s. 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)
- F94** S. 31(2A) inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(2)(4), [Sch. 7 Pt. II para. 1\(3\)](#) (by s. 10(4) it is provided that s. 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)
- F95** Words inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(2)(4), [Sch. 7 Pt. II para. 1\(4\)](#) (by s. 10(4) it is provided that s. 10(2) does not affect the operation of the 1979 Act in relation to goods exported before 1.10.1981)
- F96** 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 (as inserted by [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), s. 54) and (N.I.) by S.I. 1984/703, (N.I. 3) art. 5

F97 32 Penalty for carrying away officers.

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Textual Amendments

- F97** S. 32 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), ss. 52(1)(a) (iii), 53(1), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(i)

33 Power to inspect aircraft, aerodromes, ^{F98} railway vehicles and customs areas, records, etc.

- (1) The ^{F99}commander of an aircraft][^{F99}vehicle operator of a vehicle which is an aircraft or railway vehicle] shall permit an officer at any time ^{F100}to board the aircraft][^{F100}to board the vehicle] and inspect—
 - (a) ^{F101}the aircraft][^{F101}the vehicle] and any goods loaded therein; and
 - (b) all documents relating to ^{F102}the aircraft][^{F102}the vehicle] or to goods or persons carried therein;and an officer shall have the right of access at any time to any place to which access is required for the purpose of any such inspection.
- (2) The person in control of any aerodrome ^{F103}or railway customs area] shall permit an officer at any time to enter upon and inspect the aerodrome ^{F104}or railway customs area] and all buildings and goods thereon.
- (3) The person in control of an aerodrome licensed under any enactment relating to air navigation ^{F105}or authorised by a certificate under the Aerodromes Regulation] and, if so required by the Commissioners, the person in control of any other aerodrome shall—
 - (a) keep a record in such form and manner as the Commissioners may approve of all aircraft arriving at or departing from the aerodrome;
 - (b) keep that record available and produce it on demand to any officer, together with all other documents kept on the aerodrome which relate to the movement of aircraft; and
 - (c) permit any officer to make copies of and take extracts from any such record or document.

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- [^{F106}(3A) If so required by the Commissioners, the person in control of a railway customs area shall—
- (a) keep a record in such form and manner as the Commissioners may approve of all railway vehicles arriving at or departing from the area,
 - (b) keep that record available and produce it on demand to any officer, together with all other documents kept in the area which relate to the movement of railway vehicles, and
 - (c) permit any officer to make copies of and take extracts from any such record or document.]
- (4) If any person contravenes or fails to comply with any of the provisions of this section he shall be liable on summary conviction to a penalty of [^{F107}level 4 on the standard scale] or to imprisonment for a term not exceeding 3 months, or to both.
- [^{F108}(5) In this section “the Aerodromes Regulation” means Commission Regulation (EU) No 139/2014 of 12 February 2014 laying down requirements and administrative procedures related to aerodromes pursuant to Regulation (EC) No 216/2008 of the European Parliament and of the Council.]

Textual Amendments

- F98** Words in s. 33 heading inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 24\(5\)](#)
- F99** Words in s. 33(1) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 24\(2\)\(a\)\(i\)](#)
- F100** Words in s. 33(1) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 24\(2\)\(a\)\(ii\)](#)
- F101** Words in s. 33(1)(a) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 24\(2\)\(b\)](#)
- F102** Words in s. 33(1)(b) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 24\(2\)\(b\)](#)
- F103** Words in s. 33(2) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 24\(3\)\(a\)](#)
- F104** Words in s. 33(2) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 24\(3\)\(b\)](#)
- F105** Words in s. 33(3) inserted (10.1.2015) by [The Air Navigation \(Amendment\) \(No. 4\) Order 2014 \(S.I. 2014/3302\)](#), art. 1(1), [Sch. para. 2\(2\)](#)
- F106** S. 33(3A) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 24\(4\)](#)
- F107** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [ss. 289F, 289G](#) and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6
- F108** S. 33(5) inserted (10.1.2015) by [The Air Navigation \(Amendment\) \(No. 4\) Order 2014 \(S.I. 2014/3302\)](#), art. 1(1), [Sch. para. 2\(3\)](#)

34 Power to prevent flight of aircraft [^{F109}or departure of railway vehicles].

- (1) If it appears to any officer or constable that an aircraft is intended or likely to depart for a destination outside the United Kingdom [^{F110}and the Isle of Man] from—
- (a) any place other than a customs and excise airport; or

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(b) a customs and excise airport before ^{F111}clearance outwards is given^{F111}the aircraft is cleared for departure],

he may give such instructions and take such steps by way of detention of the aircraft or otherwise as appear to him necessary in order to prevent the flight.

^{F112}(1A) If it appears to any officer or constable—

(a) that a railway vehicle is intended or likely to depart for a destination outside the United Kingdom, and

(b) that—

(i) the last place at which goods may be loaded onto or unloaded from, or passengers may board or disembark from, the vehicle before it leaves the United Kingdom is not within a railway customs area, or

(ii) it is intended or likely to depart from a railway customs area before being cleared for departure,

the officer or constable may give such instructions and take such steps by way of detention of the vehicle or otherwise as appear necessary in order to prevent its departure.]

(2) Any person who contravenes any instructions given under subsection (1) ^{F113}or (1A)] above shall be liable on summary conviction to a penalty of ^{F114}level 4 on the standard scale], or to imprisonment for a term not exceeding 3 months, or to both.

(3) If an aircraft flies ^{F115}or railway vehicle departs] in contravention of any instruction given under subsection (1) ^{F116}or (1A)] above ^{F117}or notwithstanding^{F117}or flies or departs notwithstanding] any steps taken to prevent the flight ^{F118}or departure], the owner and ^{F119}the commander^{F119}the vehicle operator] thereof shall, without prejudice to the liability of any other person under subsection (2) above, each be liable on summary conviction to a penalty of ^{F120}level 4 on the standard scale], or to imprisonment for a term not exceeding 3 months, or to both, unless he proves that the flight ^{F118}or departure] took place without his consent or connivance.

Textual Amendments

F109 Words in s. 34 heading inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 25\(6\)](#)

F110 Words inserted by [Isle of Man Act 1979 \(c. 58\), Sch. 1 para. 5](#)

F111 Words in s. 34(1)(b) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 25\(2\)](#)

F112 S. 34(1A) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 25\(3\)](#)

F113 Words in s. 34(2) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 25\(4\)](#)

F114 Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\), ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\), ss. 289F, 289G](#) and (N.I.) by [S.I. 1984/703, \(N.I. 3\) arts. 5, 6](#)

F115 Words in s. 34(3) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 25\(5\)\(a\)](#)

F116 Words in s. 34(3) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 25\(5\)\(b\)](#)

F117 Words in s. 34(3) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 25\(5\)\(c\)](#)

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- F118** Words in s. 34(3) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 25\(5\)\(d\)](#)
- F119** Words in s. 34(3) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 25\(5\)\(e\)](#)
- F120** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\), ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\), ss. 289F, 289G](#) and (N.I.) by [S.I. 1984/703, \(N.I. 3\) arts. 5, 6](#)

Modifications etc. (not altering text)

- C15** S. 34 restricted (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 4\(1\)\(3\)\(f\)\(6\)](#).

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