



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IX

CONTROL OF EXCISE LICENCE TRADES AND REVENUE TRADERS

General provisions as to entries of premises, etc.

108 Making of entries.

- (1) Where by or under the revenue trade provisions of the customs and excise Acts any person is required to make entry of any premises or article—
 - (a) the entry shall be made in such form and manner and contain such particulars; and
 - (b) the premises or article shall be, and be kept, marked in such manner, as the Commissioners may direct.
- (2) No entry shall be valid unless the person by whom it was made—
 - (a) had at the time of its making attained the age of 18 years; and
 - (b) was at that time and is for the time being a true and real owner of the trade in respect of which the entry was made.
- (3) Where any person required to make entry is a body corporate—
 - (a) the entry shall be signed by a director, general manager, secretary or other similar officer of the body and, except where authority for that person to sign has been given under the seal of the body, shall be made under that seal; and
 - (b) both the body corporate and the person by whom the entry is signed shall be liable for all duties charged in respect of the trade to which the entry relates.
- (4) If any person making entry of any premises or article contravenes or fails to comply with any direction of the Commissioners given under this section with respect thereto,

Status: Point in time view as at 01/02/1991.

Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: General provisions as to entries of premises, etc. is up to date with all changes known to be in force on or before 30 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)

he shall be liable on summary conviction to a penalty of [^{F1}level 3 on the standard scale].

Textual Amendments

- F1** 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

109 New or further entries of same premises.

- (1) The Commissioners may at any time, by notice in writing to the person by whom any existing entry was signed addressed to him at any premises entered by him, require a new entry to be made of any premises or article to which the existing entry relates, and the existing entry shall, without prejudice to any liability incurred, become void at the expiration of 14 days from the delivery of the notice.
- (2) Save as permitted by the Commissioners and subject to such conditions as they may impose, no premises or article of which entry has been made by any person shall, while that entry remains in force, be entered by any other person for any purpose of the revenue trade provisions of the customs and excise Acts, and any entry made in contravention of this subsection shall be void.
- (3) Where the person by whom entry has been made of any premises absconds or quits possession of the premises and discontinues the trade in respect of which the entry was made, and the Commissioners permit a further entry to be made of the premises by some other person, the former entry shall be deemed to have been withdrawn and shall be void.

110 Proof as to entries.

For the purpose of any proceedings before any court, if any question arises as to whether or not entry under the revenue trade provisions of the customs and excise Acts has been made by any person, or of any premises or article, or for any purpose, then—

- (a) if a document purporting to be an original entry made by the person, or of the premises or article, or for the purpose, in question is produced to the court by an officer, that document shall, until the contrary is proved, be sufficient evidence that the entry was so made; and
- (b) if the officer in whose custody any such entry, if made, would be gives evidence that the original entries produced by him to the court constitute all those in his custody and that no such entry as is in question is among them, it shall be deemed, until the contrary is proved, that no such entry has been made.

111 Offences in connection with entries.

- (1) If any person uses for any purpose of his trade any premises or article required by or under the revenue trade provisions of the customs and excise Acts to be entered for that purpose without entry having been duly made thereof, he shall be liable on summary conviction to a penalty of [^{F2}level 4 on the standard scale], and any such article and any goods found on any such premises or in any such article shall be liable to forfeiture.

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

Changes to legislation: *Customs and Excise Management Act 1979, Cross Heading: General provisions as to entries of premises, etc. is up to date with all changes known to be in force on or before 30 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)*

- (2) If any person who has made entry of any premises or article fraudulently uses those premises or that article for any purpose other than that for which entry was made thereof he shall be liable on summary conviction to a penalty of [^{F2}level 3 on the standard scale].

Textual Amendments

- F2** 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

Status:

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

Changes to legislation:

Customs and Excise Management Act 1979, Cross Heading: General provisions as to entries of premises, etc. is up to date with all changes known to be in force on or before 30 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.