



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART VII **U.K.**

#### CUSTOMS AND EXCISE CONTROL: SUPPLEMENTARY PROVISIONS

##### *Special requirements as to movement of certain goods*

#### 75 **Explosives.** **U.K.**

- (1) No goods which are explosives within the meaning of [<sup>F1</sup>the Manufacture and Storage of Explosives Regulations 2005] shall be loaded into any ship or aircraft for exportation, exported by land or shipped for carriage coastwise as cargo, until due entry has been made of the goods in such form and manner and containing such particulars as the Commissioners may direct.
- (2) Without prejudice to sections 53 and 60 above, any goods required to be entered under this section which are loaded, exported or shipped as mentioned in subsection (1) above without being entered under this section shall be liable to forfeiture, and the exporter or, as the case may be, shipper shall be liable on summary conviction to a penalty of [<sup>F2</sup>level 3 on the standard scale].

#### Textual Amendments

- F1** Words in s. 75(1) substituted (26.4.2005) by [The Manufacture and Storage of Explosives Regulations 2005 \(S.I. 2005/1082\)](#), reg. 1(1), [Sch. 5 para. 16](#) (with reg. 3)
- 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*Status: Point in time view as at 26/04/2005.*

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

**C1** S. 75(1) amended by [S.I. 1990/2167](#), [art. 4](#), [Sch. para. 17](#)

*[ Keeping and preservation of records*

**75A Records relating to importation and exportation. U.K.**

- (1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods of which [<sup>F3</sup>for that purpose an entry is required by regulation 5 of the Customs Controls on Importation of Goods Regulations 1991 or an entry or specification is required by or under this Act]] shall keep such records as the Commissioners may require.
- (2) The Commissioners may require any records kept in pursuance of this section to be preserved for such period not exceeding four years as they may require.
- (3) The duty under this section to preserve records may be discharged by the preservation of the information contained therein by such means as the Commissioners may approve; and where that information is so preserved a copy of any document forming part of the records shall, subject to the following provisions of this section, be admissible in evidence in any proceedings, whether civil or criminal, to the same extent as the records themselves.
- (4) The Commissioners may, as a condition of an approval under subsection (3) above of any means of preserving information, impose such reasonable requirements as appear to them necessary for securing that the information will be as readily available to them as if the records themselves had been preserved.
- (5) The Commissioners may at any time for reasonable cause revoke or vary the conditions of any approval given under subsection (3) above.
- (6) A statement contained in a document produced by a computer shall not by virtue of subsection (3) above be admissible in evidence—
  - <sup>F4</sup>(a) .....
  - [<sup>F5</sup>(b) .....]
  - (c) .....
  - (d) in criminal proceedings in Northern Ireland, except in accordance with [<sup>F6</sup>Article 68 of the Police and Criminal Evidence (Northern Ireland) Order 1989 and Part II of the Criminal Justice (Evidence, Etc.) (Northern Ireland) Order 1988.].

**Textual Amendments**

- F3** Words in s. 75A(1) substituted (1.1.1993) by [S.I. 1992/3095](#), [reg. 10\(1\)](#), [Sch. 1 para. 7](#).
- F4** S. 75A(6)(a) repealed (31.1.1997) by [1995 c. 38](#), [s. 15\(2\)](#), [Sch. 2](#) (with [ss. 1\(3\)](#), [6\(4\)\(5\)](#), [14](#)); [S.I. 1996/3217](#), [art. 2](#)
- F5** S. 75A(6)(b) repealed (14.4.2000) by [1999 c. 23](#), [s. 67](#), [Sch. 6](#) (with [Sch. 7 para. 5\(2\)](#)); [S.I. 2000/1034](#), [art. 2\(c\)](#), [Sch.](#)
- F6** Words in s. 75(6)(d) substituted (6.9.1999) by [S.I. 1997/2983](#) (N.I. 21), [art. 13\(1\)](#), [Sch. 1 para. 3](#); [S.R. 1999/339](#), [art. 2](#)

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

C2 S. 75A restricted (3.5.1994) by 1994 c. 9, s. 20(5)(a)

[<sup>F7</sup>75B **Records relating to firearms** U.K.]

- (1) Every person who is concerned (in whatever capacity) in the importation or exportation of weapons or firearms within the meaning of Council Directive 91/477/EEC<sup>F8</sup> (control of acquisition and possession of such goods) shall keep such records as the Commissioners may require for the purposes of that Directive.
- (2) Subsections (2) to (6) of section 75A above shall apply in relation to any requirement under this section and to the records kept in pursuance of this section as they apply in relation to any requirement under that section and to the records kept in pursuance of that section.]

**Textual Amendments**

F7 Ss. 75B, 75C inserted (1.1.1993) by S.I. 1992/3095, reg. 3(8).

F8 OJ No. L256, 13.9.91, p. 51.

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

C3 S. 75B restricted (3.5.1994) by 1994 c. 9, s. 20(5)(a)

[<sup>F9</sup>75C **Records relating to goods subject to certain transit arrangements** U.K.]

- (1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods which are subject to the transit arrangements set out in [<sup>F10</sup>Title II of Part II of Commission Regulation (EEC) No. 2454/93] shall keep such records as the Commissioners may require for the purposes of [<sup>F11</sup>Article 324] of that Regulation (verification of procedures and documents).
- (2) Subsections (2) to (6) of section 75A above shall apply in relation to any requirement under this section and to the records kept in pursuance of this section as they apply in relation to any requirement under that section and to the records kept in pursuance of that section.

**Textual Amendments**

F9 Ss. 75B, 75C inserted (1.1.1993) by S.I. 1992/3095, reg. 3(8).

F10 Words in s. 75C(1) substituted (1.1.1994) by S.I. 1993/3014, reg. 2(6)(a).

F11 Words in s. 75C(1) substituted (1.1.1994) by S.I. 1993/3014, reg. 2(6)(b).

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

C4 S. 75C restricted (3.5.1994) by 1994 c. 9, s. 20(5)(a)

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### Textual Amendments

**F12** S. 76 repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139, Sch. 19 Pt. II

### *Additional provisions as to information*

## 77 Information in relation to goods imported or exported. **U.K.**

- (1) An officer may require any person—
- (a) concerned with the <sup>F13</sup>shipment for carriage coastwise of goods of which [<sup>F14</sup>for that purpose an entry is required by regulation 5 of the Customs Controls on Importation of Goods Regulations 1991 or an entry or specification is required by or under this Act]; or
  - (b) concerned in the carriage, unloading, landing or loading of goods which are being or have been imported or exported,
- to furnish in such form as the officer may require any information relating to the goods and to produce and allow the officer to inspect and take extracts from or make copies of any invoice, bill of lading or other book or document whatsoever relating to the goods.
- (2) If any person without reasonable cause fails to comply with a requirement imposed on him under subsection (1) above he shall be liable on summary conviction to a penalty of [<sup>F15</sup>level 3 on the standard scale].
- (3) Where any prohibition or restriction to which this subsection applies, that is to say, any prohibition or restriction under or by virtue of any enactment with respect to—
- (a) the exportation of goods to any particular destination; or
  - (b) the exportation of goods of any particular class or description to any particular destination,
- is for the time being in force, then, if any person about to ship for exportation or to export any goods or, as the case may be, any goods of that class or description, in the course of making entry thereof before shipment or exportation makes a declaration as to the ultimate destination thereof, and the Commissioners have reason to suspect that the declaration is untrue in any material particular, the goods may be detained until the Commissioners are satisfied as to the truth of the declaration, and if they are not so satisfied the goods shall be liable to forfeiture.
- (4) Any person concerned in the exportation of any goods which are subject to any prohibition or restriction to which subsection (3) above applies shall, if so required by the Commissioners, satisfy the Commissioners that those goods have not reached any destination other than that mentioned in the entry delivered in respect of the goods.
- (5) If any person required under subsection (4) above to satisfy the Commissioners as mentioned in that subsection fails to do so, then, unless he proves—
- (a) that he did not consent to or connive at the goods reaching any destination other than that mentioned in the entry delivered in respect of the goods; and
  - (b) that he took all reasonable steps to secure that the ultimate destination of the goods was not other than that so mentioned,
- he shall be liable on summary conviction to a penalty of three times the value of the goods or [<sup>F15</sup>level 3 on the standard scale], whichever is the greater.

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#### Textual Amendments

- F13** Words repealed by [Finance Act 1987 \(c. 16, SIF 40:1\)](#), ss. 10, 72(7), [Sch. 16 Part III](#)
- F14** Words in s. 77(1)(a) substituted (1.1.1993) by [S.I. 1992/3095, reg. 10\(1\)](#), [Sch. 1 para.7](#).
- F15** 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)

- C5** S. 77(1) modified by [S.I. 1986/260, regs. 5\(h\)](#), 18

### [<sup>F16</sup>77A Information powers. [U.K.](#)

- (1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods for which [<sup>F17</sup> for that purpose an entry is required by regulation 5 of the Customs Controls on Importation of Goods Regulations 1991 or an entry or specification is required by or under this Act] shall—
- (a) furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to the goods or to the importation or exportation as the Commissioners may reasonably specify; and
  - (b) if so required by an officer, produce or cause to be produced for inspection by the officer—
    - (i) at the principal place of business of the person upon whom the demand is made or at such other place as the officer may reasonably require, and
    - (ii) at such time as the officer may reasonably require,  
any documents relating to the goods or to the importation or exportation.
- (2) Where, by virtue of subsection (1) above, an officer has power to require the production of any documents from any such person as is referred to in that subsection, he shall have the like power to require production of the documents concerned from any other person who appears to the officer to be in possession of them; but where any such other person claims a lien on any document produced by him, the production shall be without prejudice to the lien.
- (3) An officer may take copies of, or make extracts from, any document produced under subsection (1) or subsection (2) above.
- (4) If it appears to him to be necessary to do so, an officer may, at a reasonable time and for a reasonable period, remove any document produced under subsection (1) or subsection (2) above and shall, on request, provide a receipt for any document so removed; and where a lien is claimed on a document produced under subsection (2) above, the removal of the document under this subsection shall not be regarded as breaking the lien.
- (5) Where a document removed by an officer under subsection (4) above is reasonably required for the proper conduct of a business, the officer shall, as soon as practicable, provide a copy of the document, free of charge, to the person by whom it was produced or caused to be produced.

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- (6) Where any documents removed under the powers conferred by this section are lost or damaged, the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.
- (7) If any person fails to comply with a requirement under this section, he shall be liable on summary conviction to a penalty of level 3 on the standard scale.]

#### Textual Amendments

- F16** S. 77A inserted by [Finance Act 1987 \(c. 16, SIF 40:1\), s. 10](#)
- F17** Words in s. 77A(1) substituted (1.1.1993) by [S.I. 1992/3095, reg. 10\(1\), Sch. 1 para.7.](#)

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

- C6** S. 77A applied by SI 2003/2764 art. 21(9) (as added (28.3.2005) by [The Export of Goods, Transfer of Technology and Provision of Technical Assistance \(Control\) \(Amendment\) Order 2005 \(S.I. 2005/468\), arts. 1, 5](#))
- C7** S. 77A applied (with modifications) by SI 2003/318 art. 11(5) (as added (28.3.2005) by [The Trade in Controlled Goods \(Embargoed Destinations\) \(Amendment\) Order 2005 \(S.I. 2005/445\), arts. 1, 3](#))
- C8** S. 77A applied (with modifications) by SI 2003/2765 art. 12(5) (as added (28.3.2005) by [The Trade in Goods \(Control\) \(Amendment\) Order 2005 \(S.I. 2005/443\), arts. 1, 4](#))
- C9** S. 77A restricted (3.5.1994) by [1994 c. 9, s. 20\(5\)\(b\)](#)

#### [<sup>F18</sup>77B Information powers relating to firearms **U.K.**

- (1) Every person who is concerned (in whatever capacity) in the importation or exportation of weapons or firearms within the meaning of the Directive mentioned in section 75B(1) above shall—
- (a) furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to such goods or to the importation or exportation as the Commissioners may specify for the purposes of that Directive; and
  - (b) if so required by an officer for such purposes, produce or cause to be produced for inspection by the officer—
    - (i) at the principal place of business of the person upon whom the demand is made or at such other place as the officer may reasonably require, and
    - (ii) at such time as the officer may reasonably require, any documents relating to such goods or to the importation or exportation.
- (2) Subsections (2) to (7) of section 77A <sup>F19</sup> above shall apply in relation to any requirement under this section as they apply in relation to any requirement under that section.]

#### Textual Amendments

- F18** [Ss. 77B, 77C](#) inserted (1.1.1993) by [S.I. 1992/3095, reg. 3\(9\).](#)
- F19** The amount of the penalty on the level of the standard scale referred to in section 77A(7) has been increased most recently in relation to England and Wales and Scotland by the [Criminal Justice Act 1991 \(c.53\), section 17](#), which was brought into force by [S.I. 1992/333](#); the amount in relation to Northern Ireland is set out in [S.R. \(N.I.\) 1984 No. 253](#).

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

**C10** S. 77B restricted (3.5.1994) by 1994 c. 9, s. 20(5)(b)

**<sup>F20</sup>77C Information powers relating to goods subject to certain transit arrangements **U.K.****

- (1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods which are subject to the transit arrangements set out in the Commission Regulation mentioned in section 75C(1) above shall—
- (a) furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to the goods or to the importation or exportation as the Commissioners may specify for the purposes of [<sup>F21</sup>Article 324] of that Regulation (verification of procedures and documents); and
  - (b) if so required by an officer for such purposes, produce or cause to be produced for inspection by the officer—
    - (i) at the principal place of business of the person upon whom the demand is made or at such other place as the officer may reasonably require, and
    - (ii) at such time as the officer may reasonably require, any documents relating to such goods or to the importation or exportation.
- (2) Subsections (2) to (7) of section 77A above shall apply in relation to any requirement under this section as they apply in relation to any requirement under that section.

**Textual Amendments**

**F20** Ss. 77B, 77C inserted (1.1.1993) by S.I. 1992/3095, reg. 3(9).

**F21** Words in s. 77C(1)(a) substituted (1.1.1994) by S.I. 1993/3014, reg. 2(7).

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

**C11** S. 77C restricted (3.5.1994) by 1994 c. 9, s. 20(5)(b)

**78 Customs and excise control of persons entering or leaving the United Kingdom. **U.K.****

- (1) Any person entering the United Kingdom shall, at such place and in such manner as the Commissioners may direct, declare any thing contained in his baggage or carried with him which—
- (a) he has obtained outside the United Kingdom; or
  - (b) being dutiable goods or chargeable goods, he has obtained in the United Kingdom without payment of duty or tax,
- and in respect of which he is not entitled to exemption from duty and tax by virtue of any order under section 13 of the <sup>M1</sup>Customs and Excise Duties (General Reliefs) Act 1979 (personal reliefs).

In this subsection “chargeable goods” means goods on the importation of which value added tax is chargeable or goods obtained in the United Kingdom before 1st April 1973 which are chargeable goods within the meaning of the <sup>M2</sup>Purchase Tax Act 1963; and “tax” means value added tax or purchase tax.

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- [<sup>F22</sup>(1A) Subsection (1) above does not apply to a person entering the United Kingdom from the Isle of Man as respects anything obtained by him in the Island unless it is chargeable there with duty or value added tax and he has obtained it without payment of the duty or tax.]
- [<sup>F23</sup>(1B) Subsection (1) above does not apply to a person entering the United Kingdom from another member State, except—
- (a) where he arrives at a customs and excise airport in an aircraft in which he began his journey in a place outside the member States; or
  - (b) as respects such of his baggage as—
    - (i) is carried in the hold of the aircraft in which he arrives at a customs and excise airport, and
    - (ii) notwithstanding that it was transferred on one or more occasions from aircraft to aircraft at an airport in a member State, began its journey by air from a place outside the member States.]
- (2) Any person entering or leaving the United Kingdom shall answer such questions as the proper officer may put to him with respect to his baggage and any thing contained therein or carried with him, and shall, if required by the proper officer, produce that baggage and any such thing for examination at such place as the Commissioners may direct.
- [<sup>F24</sup>(2A) Subject to subsection (1A) above, where the journey of a person arriving by air in the United Kingdom is continued or resumed by air to a destination in the United Kingdom which is not the place where he is regarded for the purposes of this section as entering the United Kingdom, subsections (1) and (2) above shall apply in relation to that person on his arrival at that destination as they apply in relation to a person entering the United Kingdom.]
- (3) Any person failing to declare any thing or to produce any baggage or thing as required by this section shall be liable on summary conviction to a penalty of three times the value of the thing not declared or of the baggage or thing not produced, as the case may be, or [<sup>F25</sup>level 3 on the standard scale], whichever is the greater.
- (4) Any thing chargeable with any duty or tax which is found concealed, or is not declared, and any thing which is being taken into or out of the United Kingdom contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, shall be liable to forfeiture.

#### Textual Amendments

- F22** S. 78(1A) inserted by *Isle of Man Act 1979 (c. 58), Sch. 1 para. 18*
- F23** S. 78(1B) inserted (1.1.1993) by S.I. 1992/3095, **reg. 3(10)**.
- F24** S. 78(2A) inserted (1.1.1993) by *Finance (No. 2) Act 1992 (c. 48), s. 5(1)(2)*.
- F25** 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)

- C12** S. 78 restricted (1.1.1993) by *Finance (No. 2) Act 1992 (c. 48), s. 4(1)(3)(g)(6)*.

#### Marginal Citations

- M1** 1979 c. 3.



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M2 1963 c. 9.

**79 Power to require evidence in support of information. U.K.**

- (1) The Commissioners may, if they consider it necessary, require evidence to be produced to their satisfaction in support of any information required by or under Parts III to VII of this Act to be provided in respect of goods imported or exported.
- (2) Without prejudice to subsection (1) above, where any question as to the duties chargeable on any imported goods, or the operation of any prohibition or restriction on importation, depends on any question as to the place from which the goods were consigned, or any question where they or other goods are to be treated as grown, manufactured or produced, or any question as to payments made or relief from duty allowed in any country or territory, then—
  - (a) the Commissioners may require the importer of the goods to furnish to them, in such form as they may prescribe, proof of—
    - (i) any statement made to them as to any fact necessary to determine that question, or
    - (ii) the accuracy of any certificate or other document furnished in connection with the importation of the goods and relating to the matter in issue,  
and if such proof is not furnished to their satisfaction, the question may be determined without regard to that statement or to that certificate or document;  
and
  - (b) if in any proceedings relating to the goods or to the duty chargeable thereon the accuracy of any such certificate or document comes in question, it shall be for the person relying on it to furnish proof of its accuracy.

**80 Power to require information or production of documents where origin of goods exported is evidenced under Community law or practice. U.K.**

- (1) Where on the exportation of any goods from the United Kingdom there has been furnished for the purpose of any Community requirement or practice any certificate or other evidence as to the origin of those goods, or as to payments made or relief from duty allowed in any country or territory, then, for the purpose of verifying or investigating that certificate or evidence, the Commissioners or an officer may require the exporter, or any other person appearing to the Commissioners or officer to have been concerned in any way with the goods, or with any goods from which, directly or indirectly, they have been produced or manufactured, or to have been concerned with the obtaining or furnishing of the certificate or evidence,—
  - (a) to furnish such information, in such form and within such time, as the Commissioners or officer may specify in the requirement; or
  - (b) to produce for inspection, and to allow the taking of copies or extracts from, such invoices, bills of lading, books or documents as may be so specified.
- (2) Any person who, without reasonable cause, fails to comply with a requirement imposed on him under subsection (1) above shall be liable on summary conviction to a penalty of [<sup>F26</sup>level 3 on the standard scale].

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#### Textual Amendments

**F26** 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

### *Prevention of smuggling*

#### **81 Power to regulate small craft. U.K.**

- (1) In this section “small ships” means—
  - (a) ships not exceeding 100 tons register; and
  - (b) hovercraft, of whatever size.
- (2) The Commissioners may make general regulations with respect to small ships and any such regulations may in particular make provision as to the purposes for which and the limits within which such ships may be used.
- (3) Different provision may be made by regulations under this section for different classes or descriptions of small ships.
- (4) The Commissioners may, in respect of any small ship, grant a licence exempting that ship from all or any of the provisions of any regulations made under this section.
- (5) Any such licence may be granted for such period, for such purposes and subject to such conditions and restrictions as the Commissioners see fit, and may be revoked at any time by the Commissioners.
- (6) Any small ship which, except under and in accordance with the terms of a licence granted under this section, is used contrary to any regulation made under this section, and any ship granted such a licence which is found not to have that licence on board, shall be liable to forfeiture.
- (7) Every boat belonging to a British ship and every other vessel not exceeding 100 tons register, [<sup>F27</sup>not being a fishing vessel registered under Part II of the Merchant Shipping Act 1995] and every hovercraft, shall be marked in such manner as the Commissioners may direct, and any such boat, vessel or hovercraft which is not so marked shall be liable to forfeiture.

#### Textual Amendments

**F27** Words in [s. 81\(7\)](#) substituted (1.1.1996) by [1995 c. 21, s. 314\(2\), 316\(2\)](#), [Sch. 13 para. 53\(3\)](#) (with [s. 312\(1\)](#))

#### **82 Power to haul up revenue vessels, patrol coasts, etc. U.K.**

- (1) The person in command or charge of any vessel in the service of Her Majesty which is engaged in the prevention of smuggling—
  - (a) may haul up and leave that vessel on any part of the coast or of the shore or bank of any river or creek; and

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- (b) may moor that vessel at any place below high water mark on any part of the coast or of any such shore or bank.
- (2) Any officer and any person acting in aid of an officer or otherwise duly engaged in the prevention of smuggling may for that purpose patrol upon and pass freely along and over any part of the coast or of the shore or bank of any river or creek, over any railway or aerodrome or land adjoining any aerodrome, and over any land in Northern Ireland within the prescribed area.
- (3) Nothing in this section shall authorise the use of or entry into any garden or pleasure ground.

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

C13 S. 82 amended by S.I. 1987/2114, reg. 2

**83 Penalty for removing seals, etc. U.K.**

- (1) Where, in pursuance of any power conferred by the customs and excise Acts or of any requirement imposed by or under those Acts, a seal, lock or mark is used to secure or identify any goods for any of the purposes of those Acts and—
- (a) at any time while the goods are in the United Kingdom or within the limits of any port or on passage between ports in the United Kingdom [<sup>F28</sup>or between a port in the United Kingdom and a port in the Isle of Man], the seal, lock or mark is wilfully and prematurely removed or tampered with by any person; or
- (b) at any time before the seal, lock or mark is lawfully removed, any of the goods are wilfully removed by any person,
- that person and the person then in charge of the goods shall each be liable on summary conviction to a penalty of [<sup>F29</sup>level 4 on the standard scale].
- (2) For the purposes of subsection (1) above, goods in a ship or aircraft shall be deemed to be in the charge of the master of the ship or commander of the aircraft.
- (3) Where, in pursuance of any Community requirement or practice which relates to the movement of goods between countries or of any international agreement to which the United Kingdom is a party and which so relates,—
- (a) a seal, lock or mark is used (whether in the United Kingdom or elsewhere) to secure or identify any goods for customs or excise purposes; and
- (b) at any time while the goods are in the United Kingdom, the seal, lock or mark is wilfully and prematurely removed or tampered with by any person,
- that person and the person then in charge of the goods shall each be liable on summary conviction to a penalty of [<sup>F29</sup>level 4 on the standard scale].

**Textual Amendments**

**F28** Words inserted by [Isle of Man Act 1979 \(c. 58\), Sch. 1 para. 19](#)

**F29** 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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**F<sup>30</sup>84 Penalty for signalling to smugglers. U.K.**

**Textual Amendments**

**F30** S. 84 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), ss. 52(1)(a) (iv), 53(1), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(i)

**85 Penalty for interfering with revenue vessels, etc. U.K.**

- (1) Any person who save for just and sufficient cause interferes in any way with any ship, aircraft, vehicle, buoy, anchor, chain, rope or mark which is being used for the purposes of any functions of the Commissioners under Parts III to VII of this Act shall be liable on summary conviction to a penalty of [<sup>F31</sup>level 1 on the standard scale].
- (2) Any person who fires upon any vessel, aircraft or vehicle in the service of Her Majesty while that vessel, aircraft or vehicle is engaged in the prevention of smuggling shall be liable on conviction on indictment to imprisonment for a term not exceeding 5 years.

**Textual Amendments**

**F31** 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

**F<sup>32</sup>86 Special penalty where offender armed or disguised. U.K.**

**Textual Amendments**

**F32** S. 86 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), ss. 52(1)(a) (v), 53(1), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(i)

**87 Penalty for offering goods for sale as smuggled goods. U.K.**

If any person offers any goods for sale as having been imported without payment of duty, or as having been otherwise unlawfully imported, then, whether or not the goods were so imported or were in fact chargeable with duty, the goods shall be liable to forfeiture and the person so offering them for sale shall be liable on summary conviction to a penalty of three times the value of the goods or [<sup>F33</sup>level 3 on the standard scale], whichever is the greater, and may be detained.

**Textual Amendments**

**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

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*Forfeiture of ships, etc. for certain offences*

**88 Forfeiture of ship, aircraft or vehicle constructed, etc. for concealing goods.**

**U.K.**

Where—

- (a) a ship is or has been [<sup>F34</sup>in United Kingdom waters]; or
- (b) an aircraft is or has been at any place, whether on land or on water, in the United Kingdom; or
- (c) a vehicle is or has been within the limits of any port or at any aerodrome or, while in Northern Ireland, within the prescribed area,

while constructed, adapted, altered or fitted in any manner for the purpose of concealing goods, that ship, aircraft or vehicle shall be liable to forfeiture.

**Textual Amendments**

**F34** Words substituted by [Territorial Sea Act 1987 \(c. 49, SIF 29:1\), s. 3, Sch. 1 para. 4\(3\)\(b\)](#)

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

**C14** [S. 88](#) amended by [S.I. 1987/2114, reg. 2](#) and by [S.I. 1990/2167, art. 4, Sch. para. 19](#)

**89 Forfeiture of ship jettisoning cargo, etc. U.K.**

(1) If any part of the cargo of a ship is thrown overboard or is staved or destroyed to prevent seizure—

- (a) while the ship is [<sup>F35</sup>in United Kingdom waters]; or
- (b) where the ship, having been properly summoned to bring to by any vessel in the service of Her Majesty, fails so to do and chase is given, at any time during the chase,

the ship shall be liable to forfeiture.

(2) For the purposes of this section a ship shall be deemed to have been properly summoned to bring to—

- (a) if the vessel making the summons did so by means of an international signal code or other recognised means and while flying her proper ensign; and
- (b) in the case of a ship which is not a British ship, if at the time when the summons was made the ship was [<sup>F35</sup>in United Kingdom waters].

**Textual Amendments**

**F35** Words substituted by [Territorial Sea Act 1987 \(c. 49, SIF 29:1\), s. 3, Sch. 1 para. 4\(3\)\(c\)](#)

**90 Forfeiture of ship or aircraft unable to account for missing cargo. U.K.**

Where a ship has been within the limits of any port [<sup>F36</sup>in the United Kingdom or the Isle of Man], or an aircraft has been in the United Kingdom [<sup>F36</sup>or the Isle of Man], with a cargo on board and a substantial part of that cargo is afterwards found [<sup>F36</sup>in the United Kingdom] to be missing, then, if the master of the ship or commander of the

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aircraft fails to account therefor to the satisfaction of the Commissioners, the ship or aircraft shall be liable to forfeiture.

**Textual Amendments**

**F36** Words inserted by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 1 para. 20](#)

**91 Ships failing to bring to. U.K.**

- (1) If, save for just and sufficient cause, any ship which is liable to forfeiture or examination under or by virtue of any provision of the Customs and Excise Acts 1979 does not bring to when required to do so, the master of the ship shall be liable on summary conviction to a penalty of [<sup>F37</sup>level 2 on the standard scale].
- (2) Where any ship liable to forfeiture or examination as aforesaid has failed to bring to when required to do so and chase has been given thereto by any vessel in the service of Her Majesty and, after the commander of that vessel has hoisted the proper ensign and caused a gun to be fired as a signal, the ship still fails to bring to, the ship may be fired upon.

**Textual Amendments**

**F37** 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

**Status:**

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**Changes to legislation:**

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