



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XII **U.K.**

GENERAL AND MISCELLANEOUS

Modifications etc. (not altering text)

C1 Pt. XII amended by *Customs and Excise Duties (General Reliefs) Act 1979 (c. 3), s. 15(4)*

General powers, etc.

157 Bonds and security. **U.K.**

(1) Without prejudice to any express requirement as to security contained in the customs and excise Acts, the Commissioners may, if they see fit, require any person to give security [^{F1}(or further security) by bond, guarantee] or otherwise for the observance of any condition in connection with customs or excise.

[^{F2}(1A) For the purposes of this section “condition in connection with excise” includes a condition in connection with excise duty charged, under the law of a member State other than the United Kingdom, on—

- (a) manufactured tobacco,
- (b) alcohol or alcoholic beverages, or
- (c) [^{F3}energy products] .

The expressions used in paragraphs (a) to (c) above have the same meaning as in Council Directive [^{F4}2008/118/EC].]

(2) Any bond [^{F5}, guarantee or other security] taken for the purposes of any assigned matter—

Status: Point in time view as at 26/09/2014.

Changes to legislation: Customs and Excise Management Act 1979, Part XII is up to date with all changes known to be in force on or before 27 September 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)

- (a) shall be taken [^{F6}either on behalf of Her Majesty or on behalf of Her Majesty and the tax authorities of each member State other than the United Kingdom]; and
- (b) shall be valid notwithstanding that it is entered into by a person under full age; and
- (c) may be cancelled at any time by or by order of the Commissioners.

[^{F7}In this subsection “assigned matter” includes any excise duty charged as mentioned in subsection (1A) above.]

Textual Amendments

- F1 Words in s. 157(1) substituted (28.7.2000) by 2000 c. 17, s. 27(1)(2)
- F2 S. 157(1A) inserted (28.7.2000) by 2000 c. 17, s. 27(1)(3)
- F3 Words in s. 157(1A) substituted (1.4.2010) by The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593), reg. 2, Sch. 2 para. 3(a)
- F4 Words in s. 157(1A) substituted (1.4.2010) by The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593), reg. 2, Sch. 2 para. 3(b)
- F5 Words in s. 157(2) inserted (28.7.2000) by 2000 c. 17, s. 27(1)(4)
- F6 Words in s. 157(2)(a) substituted (28.7.2000) by 2000 c. 17, s. 27(1)(5)
- F7 Words in s. 157(2) added (28.7.2000) by 2000 c. 17, s. 27(1)(6)

[^{F8}157A General information powers in relation to persons entering or leaving the United Kingdom U.K.]

- (1) The proper officer of Revenue and Customs may require any person entering or leaving the United Kingdom—
 - (a) to produce the person's passport or travel documents for examination, or
 - (b) to answer any questions put by the proper officer of Revenue and Customs about the person's journey.
- (2) In subsection (1) “passport” means—
 - (a) a United Kingdom passport (within the meaning of the Immigration Act 1971),
 - (b) a passport issued by or on behalf of the authorities of a country or territory outside the United Kingdom, or by or on behalf of an international organisation, or
 - (c) a document that can be used (in some or all circumstances) instead of a passport.
- (3) Subsections (1) and (2) apply in relation to a transit air passenger arriving at the passenger's final destination in the United Kingdom as they apply in relation to a person entering the United Kingdom.
- (4) For the purposes of subsection (3) a transit air passenger is a person—
 - (a) who has arrived by air in the United Kingdom; and
 - (b) whose journey is continued or resumed by air to a destination in the United Kingdom which is not the place where the person is regarded for the purposes of this section as entering the United Kingdom;
 and the passenger's final destination is the destination of the continued or resumed journey.]

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Textual Amendments

- F8** S. 157A inserted (25.1.2010) by [Policing and Crime Act 2009 \(c. 26\)](#), **ss. 98(1)**, 116(3)(a); S.I. 2010/52, art. 2

158 Power to require provision of facilities. **U.K.**

- (1) A person to whom this section applies, that is to say, a revenue trader and any person required by the Commissioners under the Customs and Excise Acts 1979 to give security in respect of any premises or place to be used for the examination of goods by an officer, shall—
- provide and maintain such appliances and afford such other facilities reasonably necessary to enable an officer to take any account or make any examination or search or to perform any other of his duties on the premises of that trader or at the bonded premises or place as the Commissioners may direct;
 - keep any appliances so provided in a convenient place approved by the proper officer for that purpose; and
 - allow the proper officer at any time to use anything so provided and give him any assistance necessary for the performance of his duties.
- (2) Any person who contravenes or fails to comply with any provision of subsection (1) above shall be liable on summary conviction to a penalty of [^{F9}level 3 on the standard scale].
- (3) A person to whom this section applies shall provide and maintain any fitting required for the purpose of affixing any lock which the proper officer may require to affix to the premises of that person or any part thereof or to any vessel, utensil or other apparatus whatsoever kept thereon, and in default—
- the fitting may be provided or any work necessary for its maintenance may be carried out by the proper officer, and any expenses so incurred shall be paid on demand by that person; and
 - if that person fails to pay those expenses on demand, he shall in addition be liable on summary conviction to a penalty of [^{F9}level 3 on the standard scale].
- (4) If any person to whom this section applies or any servant of his—
- wilfully destroys or damages any such fitting as is mentioned in subsection (3) above or any lock or key provided for use therewith, or any label or seal placed on any such lock; or
 - improperly obtains access to any place or article secured by any such lock; or
 - has any such fitting or any article intended to be secured by means thereof so constructed that that intention is defeated,
- he shall be liable on summary conviction to a penalty of [^{F9}level 5 on the standard scale] and may be detained.

Textual Amendments

- F9** 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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159 Power to examine and take account of goods. U.K.

- (1) Without prejudice to any other power conferred by the Customs and Excise Acts 1979, an officer may examine and take account of any goods—
- (a) which are imported; or
 - (b) which are in a warehouse or Queen’s warehouse; or
 - [^{F10}(bb) which are in a free zone; or]
 - (c) which have been loaded into any ship or aircraft at any place in the United Kingdom [^{F11}or the Isle of Man]; or
 - (d) which are entered for exportation or for use as stores; or
 - (e) which are brought to any place in the United Kingdom for exportation or for shipment for exportation or as stores; or
 - (f) in the case of which any claim for drawback, allowance, rebate, remission or repayment of duty is made;
- and may for that purpose [^{F12}open or unpack any container or] require any container to be opened or unpacked [^{F13}and search it or anything in it.] .
- (2) Any examination of goods by an officer under the Customs and Excise Acts 1979 shall be made at such place as the Commissioners appoint for the purpose.
- (3) In the case of such goods as the Commissioners may direct, and subject to such conditions as they see fit to impose, an officer may permit goods to be skipped on the quay or bulked, sorted, lotted, packed or repacked before account is taken thereof.
- (4) Any opening, unpacking, weighing, measuring, repacking, bulking, sorting, lotting, marking, numbering, loading, unloading, carrying or landing of goods or their containers for the purposes of, or incidental to, the examination by an officer, removal or warehousing thereof shall be done, and any facilities or assistance required for any such examination shall be provided, by or at the expense of the proprietor of the goods^{F14}; but if an officer opens or unpacks any container, or searches it or anything in it, the Commissioners are to bear the expense of doing so.]
- (5) If any imported goods which an officer has power under the Customs and Excise Acts 1979 to examine are without the authority of the proper officer removed from customs and excise charge before they have been examined, those goods shall be liable to forfeiture.
- (6) If any goods falling within subsection (5) above are removed by a person with intent to defraud Her Majesty of any duty chargeable thereon or to evade any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, that person shall be guilty of an offence under this subsection and may be detained.
- (7) A person guilty of an offence under subsection (6) above shall be liable—
- (a) on summary conviction, to a penalty of the prescribed sum or of three times the value of the goods, whichever is the greater, 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 [^{F15}7 years], or to both.
- (8) Without prejudice to the foregoing provisions of this section, where by this section or by or under any other provision of the Customs and Excise Acts 1979 an account is authorised or required to be taken of any goods for any purpose by an officer, the Commissioners may, with the consent of the proprietor of the goods, accept as the

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account of those goods for that purpose an account taken by such other person as may be approved in that behalf by both the Commissioners and the proprietor of the goods.

Textual Amendments

- F10** S. 159(1)(bb) inserted by [Finance Act 1984 \(c. 43, SIF 40:1\)](#), s. 8, [Sch. 4 Pt. II para. 5](#)
- F11** Words inserted by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 1 para. 22](#)
- F12** Words in s. 159(1) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), s. [117\(4\)\(a\)](#)
- F13** Words in s. 159(1) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), s. [117\(4\)\(b\)](#)
- F14** Words in s. 159(4) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), s. [117\(5\)](#)
- F15** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. [12\(1\)\(a\)\(6\)](#)

Modifications etc. (not altering text)

- C2** S. 159 modified (10.1.2012) by [The Postal Packets \(Revenue and Customs\) Regulations 2011 \(S.I. 2011/3036\)](#), [regs. 1, 7](#) (with [reg. 25](#))
- C3** S. 159(1) amended by [S.I. 1990/2167](#), [art. 4](#), [Sch. para. 24](#)

160 Power to take samples. **U.K.**

- (1) An officer may at any time take samples of any goods—
 - (a) which he is empowered by the Customs and Excise Acts 1979 to examine; or
 - (b) which are on premises where goods chargeable with any duty are manufactured, prepared or subjected to any process; or
 - (c) which, being dutiable goods, are held by any person as stock for his business or as materials for manufacture or processing.
- (2) Where an officer takes from any vessel, pipe or utensil on the premises of any of the following revenue traders, that is to say, a distiller, [^{F16}registered brewer], producer of wine, producer of made-wine or maker of cider, a sample of any product of, or of any materials for, the manufacture of that trader—
 - (a) the trader may, if he wishes, stir up and mix together the contents of that vessel, pipe or utensil before the sample is taken; and
 - (b) the sample taken by the officer shall be deemed to be representative of the whole contents of that vessel, pipe or utensil.
- (3) Any sample taken under this section shall be disposed of and accounted for in such manner as the Commissioners may direct.
- (4) Where any sample is taken under this section from any goods chargeable with a duty of customs or excise after that duty has been paid, other than—
 - (a) a sample taken when goods are first entered on importation; or
 - (b) a sample taken from goods in respect of which a claim for drawback, allowance, rebate, remission or repayment of that duty is being made,and the sample so taken is to be retained, the officer taking it shall, if so required by the person in possession of the goods, pay for the sample on behalf of the Commissioners such sum as reasonably represents the wholesale value thereof.

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Textual Amendments

F16 Words in s. 160(2) substituted (1.6.1993) by [Finance Act 1991 \(c. 31\), s. 7\(4\)\(5\), Sch. 2 para. 1\(a\); S.I. 1993/1152, art. 3, Sch. 1 Pt. 2](#)

[^{F17}161 Power to search premises: writ of assistance. **U.K.**

- (1) The powers conferred by this section are exercisable by an officer having a writ of assistance if there are reasonable grounds to suspect that anything liable to forfeiture under the customs and excise Acts—
 - (a) is kept or concealed in any building or place, and
 - (b) is likely to be removed, destroyed or lost before a search warrant can be obtained and executed.
- (2) The powers are—
 - (a) to enter the building or place at any time, whether by day or night, on any day, and search for, seize, and detain or remove any such thing, and
 - (b) so far as is necessary for the purpose of such entry, search, seizure, detention or removal, to break open any door, window or container and force and remove any other impediment or obstruction.
- (3) An officer shall not exercise the power of entry conferred by this section by night unless accompanied by a constable.
- (4) A writ of assistance shall continue in force during the reign in which it is issued and for six months thereafter.]

Textual Amendments

F17 S. 161 and s. 161A substituted for s. 161 (28.7.2000) by [2000 c. 17, s. 25](#)

[^{F18}161A Power to search premises: search warrant. **U.K.**

- (1) If a justice of the peace is satisfied by information upon oath given by an officer that there are reasonable grounds to suspect that anything liable to forfeiture under the customs and excise Acts is kept or concealed in any building or place, he may by warrant under his hand authorise any officer, and any person accompanying an officer, to enter and search the building or place named in the warrant.
 - (2) An officer or other person so authorised has power—
 - (a) to enter the building or place at any time, whether by day or night, on any day, and search for, seize, and detain or remove any such thing, and
 - (b) so far as is necessary for the purpose of such entry, search, seizure, detention or removal, to break open any door, window or container and force and remove any other impediment or obstruction.
- [^{F19}(2A) The power in subsection (2)(a) includes power to search for and remove documents relating to any such thing (including documents about title, storage and movement).]
- (3) Where there are reasonable grounds to suspect that any still, vessel, utensil, spirits or materials for the manufacture of spirits is or are unlawfully kept or deposited in

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any building or place, [^{F20}subsections (1), (2) and (2A)] above apply in relation to any constable as they would apply in relation to an officer.

- (4) The powers conferred by a warrant under this section are exercisable until the end of the period of one month beginning with the day on which the warrant is issued.
- (5) A person other than a constable shall not exercise the power of entry conferred by this section by night unless accompanied by a constable.

Textual Amendments

- F18** S. 161 and s. 161A substituted for s. 161 (28.7.2000) by 2000 c. 17, s. 25
- F19** S. 161A(2A) inserted (1.4.2011) by Finance (No. 3) Act 2010 (c. 33), s. 29(2), Sch. 13 para. 16(2); S.I. 2011/777, art. 2
- F20** Words in s. 161A(3) substituted (1.4.2011) by Finance (No. 3) Act 2010 (c. 33), s. 29(2), Sch. 13 para. 16(3); S.I. 2011/777, art. 2

162 Power to enter land for or in connection with access to pipelines. **E+W+S**

Where any thing conveyed by a pipe-line is chargeable with a duty of customs and excise which has not been paid, an officer may enter any land adjacent to the pipe-line in order to get to the pipe-line for the purpose of exercising in relation to that thing any power conferred by or under the Customs and Excise Acts 1979 or to get from the pipe-line after an exercise of any such power.

This section does not extend to Northern Ireland.

Modifications etc. (not altering text)

- C4** S. 162 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))
- C5** S. 162 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))
- C6** S. 162 amended (1.1.1993) by S.I. 1992/3152, reg. 11(a).

163 Power to search vehicles or vessels. **U.K.**

- (1) Without prejudice to any other power conferred by the Customs and Excise Acts 1979, where there are reasonable grounds to suspect that any vehicle or vessel is or may be carrying any goods which are—
 - (a) chargeable with any duty which has not been paid or secured; or
 - (b) in the course of being unlawfully removed from or to any place; or
 - (c) otherwise liable to forfeiture under the customs and excise Acts,any officer or constable or member of Her Majesty's armed forces or coastguard may stop and search that vehicle or vessel.
- (2) If when so required by any such officer, constable or member the person in charge of any such vehicle or vessel refuses to stop or to permit the vehicle or vessel to be searched, he shall be liable on summary conviction to a penalty of [^{F21}level 3 on the standard scale].

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[^{F22}(3) This section shall apply in relation to aircraft as it applies in relation to vehicles or vessels but the power to stop and search in subsection (1) above shall not be available in respect of aircraft which are airborne.]

Textual Amendments

F21 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](#) (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) arts. 5, 6

F22 S. 163(3) inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), [s. 10\(4\)](#).

Modifications etc. (not altering text)

C7 S. 163 amended by [S.I. 1988/1852 \(N.I. 19\)](#), [art. 4\(2\)](#)

C8 S. 163 extended (E.W.S.) by [Scotch Whisky Act 1988 \(c. 22, SIF 109:1\)](#), [s. 1\(4\)](#)

[^{F23}**163A**Power to search articles. **U.K.**

- (1) Without prejudice to any other power conferred by the Customs and Excise Acts 1979, where there are reasonable grounds to suspect that a person in the United Kingdom (referred to in this section as “the suspect”) has with him, or at the place where he is, any goods to which this section applies, an officer may—
- (a) require the suspect to permit a search of any article that he has with him or at that place, and
 - (b) if the suspect is not under arrest, detain him (and any such article) for so long as may be necessary to carry out the search.
- (2) The goods to which this section applies are dutiable alcoholic liquor, or tobacco products, which are—
- (a) chargeable with any duty of excise, and
 - (b) liable to forfeiture under the customs and excise Acts.
- (3) Notwithstanding anything in subsection (4) of section 24 of the ^{M1}Criminal Law (Consolidation) (Scotland) Act 1995 (detention and questioning by customs officers), detention of the suspect under subsection (1) above shall not prevent his subsequent detention under subsection (1) of that section.]

Textual Amendments

F23 S. 163A inserted (28.7.2000) by [2000 c. 17](#), [s. 26](#)

Marginal Citations

M1 [1995 c. 39](#).

164 Power to search persons. **U.K.**

- (1) Where there are reasonable grounds to suspect that any person to whom this section applies [^{F24}(referred to in this section as “the suspect”)] is carrying any article—
- (a) which is chargeable with any duty which has not been paid or secured; or
 - (b) with respect to the importation or exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment.

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[^{F25}an officer may exercise the powers conferred by subsection (2) below and, if the suspect is not under arrest, may detain him for so long as may be necessary for the exercise of those powers and (where applicable) the exercise of the rights conferred by subsection (3) below].

[^{F26}(2) The officer may require the suspect—

- (a) to permit such a search of any article which he has with him; and
- (b) subject to subsection (3) below, to submit to such searches of his person, whether rub-down, strip or intimate,

as the officer may consider necessary or expedient; but no such requirement may be imposed under paragraph (b) above without the officer informing the suspect of the effect of subsection (3) below.

(3) If the suspect is required to submit to a search of his person, he may require to be taken—

- (a) except in the case of a rub-down search, before a justice of the peace or a superior of the officer concerned; and
- (b) in the excepted case, before such a superior;

and the justice or superior shall consider the grounds for suspicion and direct accordingly whether the suspect is to submit to the search.

(3A) A rub-down or strip search shall not be carried out except by a person of the same sex as the suspect; and an intimate search shall not be carried out except by a suitably qualified person.]

(4) This section applies to the following persons, namely—

- (a) any person who is on board or has landed from any ship or aircraft;
- (b) any person entering or about to leave the United Kingdom;
- (c) any person within the dock area of a port;
- (d) any person at a customs and excise airport;
- (e) any person in, entering or leaving any approved wharf or transit shed which is not in a port;

[^{F27}(ee) any person in, entering or leaving a free zone;]

- (f) in Northern Ireland, any person travelling from or to any place which is on or beyond the boundary.

[^{F28}(5) In this section—

“intimate search” means any search which involves a physical examination (that is, an examination which is more than simply a visual examination) of a person’s body orifices;

“rub-down search” means any search which is neither an intimate search nor a strip search;

“strip search” means any search which is not an intimate search but which involves the removal of an article of clothing which—

- (a) is being worn (wholly or partly) on the trunk; and
- (b) is being so worn either next to the skin or next to an article of underwear;

“suitably qualified person” means a registered medical practitioner or a registered nurse.

(6) Notwithstanding anything in subsection (4) of section 48 of the Criminal Justice (Scotland) Act ^{M2}1987 (detention and questioning by customs officers), detention of

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the suspect under subsection (1) above shall not prevent his subsequent detention under subsection (1) of that section.]

Textual Amendments

- F24** Words inserted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), [s. 10\(1\)\(a\)\(b\)](#)
F25 Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), [s. 10\(1\)\(a\)\(b\)](#)
F26 S. 164(2)–(3A) substituted for s. 164(2)(3) by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), [s. 10\(2\)](#)
F27 S. 164(4)(ee) inserted by [Finance Act 1984 \(c. 43, SIF 40:1\)](#), [s. 8](#), [Sch. 4 para. 6](#)
F28 S. 164(5)(6) inserted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), [s. 10\(3\)](#)

Modifications etc. (not altering text)

- C9** S. 164 amended by [S.I. 1990/2167](#), [art. 4](#), [Sch. para. 25](#)
C10 S. 164 restricted (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), [s. 4\(1\)\(3\)\(h\)\(6\)](#).

Marginal Citations

- M2** [1987 c. 41\(39:1\)](#).

[^{F29}164A Powers to search for cash **U.K.**

- (1) The provisions of this Act which fall within subsection (2) (search powers for officers of Revenue and Customs etc.) apply in accordance with subsection (3)—
- (a) for the purposes of searching for cash—
 - (i) which is recoverable property or is intended by any person for use in unlawful conduct; and
 - (ii) the amount of which is not less than the minimum amount;
 - (b) for the purposes of searching for cash to ensure compliance with the Cash Control Regulation; or
 - (c) for purposes connected to any such purposes.
- (2) The provisions of this Act which fall within this subsection are—
- (a) section 28(1) (powers of access etc.);
 - (b) section 77(1) and (2) (information powers);
 - (c) section 159(1) to (4) (powers to examine and take account of goods); and
 - (d) section 164 (power to search persons including intimate searches).
- (3) Those provisions apply for the purposes mentioned in subsection (1) as if—
- (a) any reference in them to goods included a reference to cash; and
 - (b) in section 164(1)—
 - (i) the reference to an article were a reference to cash; and
 - (ii) paragraphs (a) and (b) were omitted.
- (4) The Treasury may by regulations provide for—
- (a) any provision of this Act to apply with modifications for the purposes of the provisions applied by subsections (1) to (3), or
 - (b) any other enactment to apply, with or without modifications, for the purposes of the provisions so applied.
- (5) This section does not limit the scope of any powers that exist apart from this section (whether under this Act or otherwise).

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(6) In this section—

“the 2002 Act” means the Proceeds of Crime Act 2002;

“cash”—

(a) so far as relating to purposes falling within subsection (1)(a) above, has the meaning given by section 289(6) and (7) of the 2002 Act; and

(b) so far as relating to purposes falling within subsection (1)(b) above, has the same meaning as in the Cash Control Regulation;

“the Cash Control Regulation” means Regulation (EC) No. 1889/2005 of the European Parliament and of the Council of 26 October 2005 on controls of cash entering or leaving the [F30European Union] ;

“minimum amount” has the meaning given by section 303 of the 2002 Act;

“modifications” includes omissions;

“recoverable property” has the meaning given by section 316(1) of the 2002 Act;

“unlawful conduct” has the meaning given by section 241 of the 2002 Act.]

Textual Amendments

F29 S. 164A inserted (25.1.2010) by [Policing and Crime Act 2009 \(c. 26\)](#), [ss. 99\(1\)](#), [116\(3\)\(b\)](#); [S.I. 2010/52](#), [art. 2](#)

F30 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\(4\)\(5\)](#))

^{F31}165 Power to pay rewards. **U.K.**

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Textual Amendments

F31 S. 165 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), [s. 53\(1\)](#), [Sch. 4 para. 21\(k\)](#), [Sch. 5](#); [S.I. 2005/1126](#), [art. 2\(2\)\(h\)\(i\)](#)

166 Agents. **U.K.**

(1) If any person requests an officer or a person appointed by the Commissioners to transact any business relating to an assigned matter with him on behalf of another person, the officer or person so appointed may refuse to transact that business with him unless written authority from that other person is produced in such form as the Commissioners may direct.

(2) Subject to subsection (1) above, anything required by the Customs and Excise Acts 1979 to be done by the importer or exporter of any goods may, except where the Commissioners otherwise require, be done on his behalf by an agent.

Status: Point in time view as at 26/09/2014.

Changes to legislation: Customs and Excise Management Act 1979, Part XII is up to date with all changes known to be in force on or before 27 September 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)

General offences

167 Untrue declarations, etc. **U.K.**

- (1) If any person either knowingly or recklessly—
- (a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Commissioners or an officer, any declaration, notice, certificate or other document whatsoever; or
 - (b) makes any statement in answer to any question put to him by an officer which he is required by or under any enactment to answer,
- being a document or statement produced or made for any purpose of any assigned matter, which is untrue in any material particular, he shall be guilty of an offence under this subsection and may be detained; and any goods in relation to which the document or statement was made shall be liable to forfeiture.
- (2) Without prejudice to subsection (4) below, a person who commits an offence under subsection (1) above shall be liable—
- (a) on summary conviction, to a penalty of the prescribed sum, 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.
- (3) If any person—
- (a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Commissioners or an officer, any declaration, notice, certificate or other document whatsoever; or
 - (b) makes any statement in answer to any question put to him by an officer which he is required by or under any enactment to answer.
- being a document or statement produced or made for any purpose of any assigned matter, which is untrue in any material particular, then, without prejudice to subsection (4) below, he shall be liable on summary conviction to a penalty of [^{F32}level 4 on the standard scale].
- (4) Where by reason of any such document or statement as is mentioned in subsection (1) or (3) above the full amount of any duty payable is not paid or any overpayment is made in respect of any drawback, allowance, rebate or repayment of duty, the amount of the duty unpaid or of the overpayment shall be recoverable as a debt due to the Crown or may be summarily recovered as a civil debt.
- [^{F33}(5) An amount of excise duty, or the amount of an overpayment in respect of any drawback, allowance, rebate or repayment of any excise duty, shall not be recoverable as mentioned in subsection (4) above unless the Commissioners have assessed the amount of the duty or of the overpayment as being excise duty due from the person mentioned in subsection (1) or (3) above and notified him or his representative accordingly.]

Textual Amendments

F32 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

F33 S. 167(5) inserted (1.6.1997) by 1997 c. 16, s. 50(2), Sch. 6 para. 5; S.I. 1997/1305, art. 2

Status: Point in time view as at 26/09/2014.

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Modifications etc. (not altering text)

- C11 S. 167 excluded (E.W.S.) by [Film Levy Finance Act 1981 \(c. 16, SIF 45A\)](#), [s. 7\(5\)](#)
- C12 S. 167 amended by [Finance Act 1985 \(c. 54, SIF 40:1\)](#), [s. 10\(6\)\(c\)](#)
- C13 S. 167 restricted (1.6.1997) by [1994 c. 9, ss. 12A, 12B](#) (as inserted by [1997 c. 16, s. 50\(2\)](#), [Sch. 6 para. 1\(1\)](#)); [S.I. 1997/1305, art. 2](#)
- C14 S. 167 excluded (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), [s. 53\(1\)](#), [Sch. 2 para. 6](#); [S.I. 2005/1126, art. 2\(2\)\(d\)](#)
- C15 [s. 167\(2\)\(a\)](#) modified (1.12.1992) by [S.I. 1992/2790, reg. 12](#).

168 Counterfeiting documents, etc. U.K.

(1) If any person—

- (a) counterfeits or falsifies any document which is required by or under any enactment relating to an assigned matter or which is used in the transaction of any business relating to an assigned matter; or
- (b) knowingly accepts, receives or uses any such document so counterfeited or falsified; or
- (c) alters any such document after it is officially issued; or
- (d) counterfeits any seal, signature, initials or other mark of, or used by, any officer for the verification of such a document or for the security of goods or for any other purpose relating to an assigned matter,

he shall be guilty of an offence under this section and may be detained.

(2) A person guilty of an offence under this section shall be liable—

- (a) on summary conviction, to a penalty of the prescribed sum, 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.

Modifications etc. (not altering text)

- C16 S. 168 amended by [Finance Act 1985 \(c. 54, SIF 40:1\)](#), [s. 10\(6\)\(d\)](#)
- C17 S. 168 excluded (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), [s. 53\(1\)](#), [Sch. 2 para. 6](#); [S.I. 2005/1126, art. 2\(2\)\(d\)](#)
- C18 [S. 168\(2\)\(a\)](#) modified (1.12.1992) by [S.I. 1992/2790, reg.12](#).

^{F34}**169 False scales, etc. U.K.**

Textual Amendments

- F34 S. 169 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), [ss. 52\(1\)\(a\) \(viii\), 53\(1\)](#), [Sch. 5](#); [S.I. 2005/1126, art. 2\(2\)\(i\)](#)

170 Penalty for fraudulent evasion of duty, etc. U.K.

(1) Without prejudice to any other provision of the Customs and Excise Acts 1979, if any person—

Status: Point in time view as at 26/09/2014.

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- (a) knowingly acquires possession of any of the following goods, that is to say—
 - (i) goods which have been unlawfully removed from a warehouse or Queen’s warehouse;
 - (ii) goods which are chargeable with a duty which has not been paid;
 - (iii) goods with respect to the importation or exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment; or
- (b) is in any way knowingly concerned in carrying, removing, depositing, harbouring, keeping or concealing or in any manner dealing with any such goods,

and does so with intent to defraud Her Majesty of any duty payable on the goods or to evade any such prohibition or restriction with respect to the goods he shall be guilty of an offence under this section and may be detained.

(2) Without prejudice to any other provision of the Customs and Excise Acts 1979, if any person is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempt at evasion—

- (a) of any duty chargeable on the goods;
 - (b) of any prohibition or restriction for the time being in force with respect to the goods under or by virtue of any enactment; or
 - (c) of any provision of the Customs and Excise Acts 1979 applicable to the goods,
- he shall be guilty of an offence under this section and may be detained.

(3) Subject to subsection [F35(4), (4A) [F36, [F37(4AA),] (4B) or (4C)] below, a person guilty of an offence under this section shall be liable—

- (a) on summary conviction, to a penalty of the prescribed sum or of three times the value of the goods, whichever is the greater, 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 [F387 years], or to both.

(4) In the case of an offence under this section in connection with prohibition or restriction on importation or exportation having effect by virtue of section 3 of the M3Misuse of Drugs Act 1971, subsection (3) above shall have effect subject to the modifications specified in Schedule 1 to this Act.

[F39(4A) In the case of—

- (a) an offence under [F40subsection (1) or (2)] above committed in Great Britain in connection with a prohibition or restriction on the importation or exportation of any weapon or ammunition that is of a kind mentioned in section 5(1)(a), (ab), (aba), (ac), (ad), (ae), (af) or (c) or (1A)(a) of the Firearms Act 1968, [F41or]
- (b) any such offence committed in Northern Ireland in connection with a prohibition or restriction on the importation or exportation of any weapon or ammunition that is of a kind mentioned in [F42Article 6(1)(a), (ab), (ac), (ad), (ae) or (c) or (1A)(a)] [F42Article 45(1)(a), [F43, (aa)] (b), (c), (d), (e) or (g) or (2)(a)] of the Firearms (Northern Ireland) Order [F441981] [F442004], or

F45(c)

subsection (3)(b) above shall have effect [F46as if for the words “imprisonment for a term not exceeding 7 years” there were substituted the words “ imprisonment for life ”].]

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[^{F47}(4AA) In the case of an offence under subsection (1) or (2) above committed in connection with the prohibitions contained in sections 20 and 21 of the Forgery and Counterfeiting Act 1981, subsection (3)(b) above shall have effect as if for the words “7 years” there were substituted the words “10 years”.]

(4B) In the case of an offence under subsection (1) or (2) above in connection with the prohibition contained in regulation 2 of the Import of Seal Skins Regulations 1996, subsection (3) above shall have effect as if—

(a) for paragraph (a) there were substituted the following—

“(a) on summary conviction, to a fine not exceeding the statutory maximum or to imprisonment for a term not exceeding three months, or to both;”

and

(b) in paragraph (b) for the words “7 years” there were substituted the words “2 years”.

[^{F48}(4C) In the case of an offence under subsection (1) or (2) above in connection with a prohibition or restriction relating to the importation, exportation or shipment as stores of nuclear material, subsection (3)(b) above shall have effect as if for the words “7 years” there were substituted the words “14 years”.]

(5) In any case where a person would, apart from this subsection, be guilty of—

(a) an offence under this section in connection with a prohibition or restriction; and

(b) a corresponding offence under the enactment or other instrument imposing the prohibition or restriction, being an offence for which a fine or other penalty is expressly provided by that enactment or other instrument,

he shall not be guilty of the offence mentioned in paragraph (a) of this subsection.

[^{F49}(6) Where any person is guilty of an offence under this section, the goods in respect of which the offence was committed shall be liable to forfeiture.]

Textual Amendments

- F35** S. 170(3): words substituted (15.11.1996) by S.I. 1996/2686, **reg. 4(2)(a)**
- F36** Words in s. 170(3) substituted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 8(5)(a)**; S.I. 2009/3074, art. 2(q)
- F37** Word in s. 170(3) inserted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(5)(a)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F38** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), **s. 12(1)(a)(6)**
- F39** S. 170(4A) substituted (22.1.2004) by Criminal Justice Act 2003 (c. 44), **ss. 293(4)**, 336(3), (4) (with s. 293(5)); S.I. 2004/81, art. 3(1)(2)(b)
- F40** Words in s. 170(4A)(a) substituted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(4)(a)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F41** Word in s. 170(4A)(a) inserted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(5)(b)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F42** Words in s. 170(4A)(b) substituted (N.I.) (1.2.2005) by The Firearms (Northern Ireland) Order 2004 (S.I. 2004/702), art. 1(3), **Sch. 7 para. 5** (with art. 81); S.R. 2005/4, **art. 3** (with arts. 4-7)
- F43** Word in s. 170(4A)(b) inserted (N.I.) (20.9.2005) by The Firearms (Amendment) (Northern Ireland) Order 2005 (S.I. 2005/1966), arts. 1(2), **3(4)(c)**
- F44** Word in s. 170(4A)(b) substituted (N.I.) (1.2.2005) by The Firearms (Northern Ireland) Order 2004 (S.I. 2004/702), art. 1(3), **Sch. 7 para. 5** (with art. 81); S.R. 2005/4, **art. 3** (with arts. 4-7)

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- F45** S. 170(4A)(c) and word omitted (14.7.2014) by virtue of Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(5)(c)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F46** Words in s. 170(4A) substituted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(4)(b)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F47** S. 170(4AA) inserted (14.7.2014) by Anti-social Behaviour, Crime and Policing Act 2014 (c. 12), **ss. 111(5)(d)**, 185(1) (with ss. 21, 33, 42, 58, 75, 93); S.I. 2014/949, art. 6(d)
- F48** S. 170(4C) inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 8(5)(b)**; S.I. 2009/3074, **art. 2(q)**
- F49** S. 170(6) inserted (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 3(1), **Sch. 2 para. 7**; S.I. 1992/3104, **art. 2(1)**.

Modifications etc. (not altering text)

- C19** S. 170 applied (15.2.2008) by The Fluorinated Greenhouse Gases Regulations 2008 (S.I. 2008/41), regs. 1(1)(b), **12** (with reg. 1(2))
- C20** S. 170 applied (9.3.2009) by The Fluorinated Greenhouse Gases Regulations 2009 (S.I. 2009/261), reg. 17
- C21** S. 170: power to extend conferred (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 9(1)**; S.I. 2009/3074, art. 2(q)
- C22** S. 170(3)(b) modified (1.5.2004) by Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) Order 2003 (S.I. 2003/2764), arts. 1, **21(6)**
- C23** S. 170(3)(b) modified (1.10.2006) by The Export of Radioactive Sources (Control) Order 2006 (S.I. 2006/1846), arts. 1, **12(4)**
- C24** S. 170(3)(b) modified (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **6(6)**
- C25** S. 170(3)(b) modified (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **5(6)**
- C26** S. 170(3)(b) modified (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **10(6)**
- C27** S. 170(3)(b) modified (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **42**
- C28** S. 170(3)(b) modified (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **6(4)**
- C29** S. 170(3)(b) modified (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **13(4)** (with art. 4)
- C30** S. 170(3)(b) modified (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **6(4)**
- C31** S. 170(3)(b) modified (20.2.2012) by The Forest Law Enforcement, Governance and Trade Regulations 2012 (S.I. 2012/178), regs. 1(2), **12**
- C32** S. 170(3)(b) modified (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **14(5)**
- C33** S. 170(3)(b) modified (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **14(4)**
- C34** S. 170(3)(b) modified (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **18(4)**
- C35** S. 170(3)(b) modified (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **18(5)**
- C36** S. 170(3)(b) modified (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **8(4)**
- C37** S. 170(3)(b) modified (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **17(5)**
- C38** S. 170(3)(b) modified (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **17(4)**
- C39** S. 170(3)(b) modified (7.1.2014) by The Export Control (North Korea and Ivory Coast Sanctions and Syria Amendment) Order 2013 (S.I. 2013/3182), arts. 1(1), **12(4)**

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- C40** S. 170(3)(b) modified (7.1.2014) by [The Export Control \(North Korea and Ivory Coast Sanctions and Syria Amendment\) Order 2013 \(S.I. 2013/3182\)](#), arts. 1(1), **12(5)**
- C41** S. 170(3)(b) modified (26.9.2014) by [The Export Control \(Russia, Crimea and Sevastopol Sanctions\) Order 2014 \(S.I. 2014/2357\)](#), arts. 1(1), **11(5)**
- C42** S. 170(3)(b) modified (26.9.2014) by [The Export Control \(Russia, Crimea and Sevastopol Sanctions\) Order 2014 \(S.I. 2014/2357\)](#), arts. 1(1), **11(4)**

Marginal Citations

M3 1971 c. 38.

^{F50} **170A Offence of handling goods subject to unpaid excise duty.** **U.K.**

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Textual Amendments

F50 S. 170A omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 123(2), **Sch. 41 para. 25(b)**; S.I. 2009/511, art. 2 (with art. 4)

Modifications etc. (not altering text)

- C43** S. 170A applied (with modifications) (24.11.2003) by [The Channel Tunnel \(Alcoholic Liquor and Tobacco Products\) Order 2003 \(S.I. 2003/2758\)](#), arts. 1, 3, **Sch.**
- C44** S. 170A applied (with modifications) (17.3.2000) by S.I. 2000/426, art. 4, **Sch. 2**

^{F51} **170B Offence of taking preparatory steps for evasion of excise duty.** **U.K.**

- (1) If any person is knowingly concerned in the taking of any steps with a view to the fraudulent evasion, whether by himself or another, of any duty of excise on any goods, he shall be liable—
- (a) on summary conviction, to a penalty of the prescribed sum or of three times the amount of the duty, whichever is the greater, or to imprisonment for a term not exceeding six months or to both; and
- (b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding seven years or to both.
- (2) Where any person is guilty of an offence under this section, the goods in respect of which the offence was committed shall be liable to forfeiture.

Textual Amendments

F51 S. 170B wholly in force (1.6.1993) by 1992 c. 48, s. 3(1), **Sch. 2 para. 8**; S.I. 1993/1341, art. 2, **Sch.**

171 General provisions as to offences and penalties. **U.K.**

- (1) Where—
- (a) by any provision of any enactment relating to an assigned matter a punishment is prescribed for any offence thereunder or for any contravention of or failure to comply with any regulation, direction, condition or requirement made, given or imposed thereunder; and

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(b) any person is convicted in the same proceedings of more than one such offence, contravention or failure,
that person shall be liable to that punishment for each such offence, contravention or failure of which he is so convicted.

(2) In this Act the “prescribed sum”, in relation to the penalty provided for an offence, means—

- (a) if the offence was committed in England [^{F52}or Wales], the prescribed sum within the meaning of [^{F53}section 32 of the Magistrates’ Courts Act 1980 (£1,000 or other sum substituted by order under section 143(1) of that Act)];
- (b) if the offence was committed in Scotland, the prescribed sum within the meaning of [^{F54}subsection (8) of section 225 of the Criminal Procedure (Scotland) Act 1995 (£5,000 or other sum substituted by order under subsection (4) of that section)];
- [^{F55}(c) if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the Fines and Penalties (Northern Ireland) Order 1984 (£1,000 or other sum substituted by order under Article 17 of that Order);]

and in subsection (1)(a) above, the reference to a provision by which a punishment is prescribed includes a reference to a provision which makes a person liable to a penalty of the prescribed sum within the meaning of this subsection.

^{F56}(2A)

- (3) Where a penalty for an offence under any enactment relating to an assigned matter is required to be fixed by reference to the value of any goods, that value shall be taken as the price which those goods might reasonably be expected to have fetched, after payment of any duty or tax chargeable thereon, if they had been sold in the open market at or about the date of the commission of the offence for which the penalty is imposed.
- (4) Where an offence under any enactment relating to an assigned matter which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body corporate or any person purporting to act in any such capacity, he as well as the body corporate shall be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

In this subsection “director”, in relation to any body corporate established by or under any enactment for the purpose of carrying on under national ownership any industry or part of an industry or undertaking, being a body corporate whose affairs are managed by the members thereof, means a member of that body corporate.

[^{F57}(4A) Subsection (4) shall not apply to an offence which relates to a matter listed in Schedule 1 to the Commissioners for Revenue and Customs Act 2005 (former Inland Revenue matters).]

- (5) Where in any proceedings for an offence under the customs and excise Acts any question arises as to the duty or the rate thereof chargeable on any imported goods, and it is not possible to ascertain the relevant time specified in section 43 above [^{F58}or the relevant excise duty point], that duty or rate shall be determined as if the goods had been imported without entry at the time when the proceedings were commenced [^{F58}or, as the case may be, as if the time when the proceedings were commenced was the relevant excise duty point.]

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Textual Amendments

- F52** Words substituted by [S.I. 1984/703](#), (N.I. 3) Sch. 6 para. 7(a)
- F53** Words substituted by [Magistrates' Courts Act 1980 \(c. 43, SIF 82\)](#), s. 154, [Sch. 7 para. 178](#)
- F54** Words in s. 171(2)(b) substituted (1.4.1996) by [1995 c. 40, ss. 5, 7\(2\)](#), [Sch. 4 para. 18\(5\)](#)
- F55** S. 171(2)(c) inserted by [S.I. 1984/703](#), (N.I. 3) Sch. 6 para. 7(b)
- F56** S. 171(2A) repealed (5.11.1993) by [1993 c. 50, s. 1\(1\)](#), [Sch 1, Pt. XIV Gp. 2.](#)
- F57** [S. 171\(4A\)](#) inserted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 28](#); [S.I. 2005/1126](#), art. 2(2)(h)
- F58** Words in s. 171(5) inserted (9.12.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 3(1), [Sch. 2 para. 9\(a\)\(b\)](#); [S.I. 1992/3104](#), [art. 2\(1\)](#).

Miscellaneous

172 Regulations. **U.K.**

- (1) Any power to make regulations under this Act shall be exercisable by statutory instrument.
- (2) Subject to subsection (3) below, a statutory instrument containing regulations made under this Act shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (3) A statutory instrument containing regulations made under section 120 above shall be subject to annulment in pursuance of a resolution of the House of Commons.

173 Directions. **U.K.**

Directions given under any provision of this Act may make different provision for different circumstances and may be varied or revoked by subsequent directions thereunder.

174^{F59} **U.K.**

Textual Amendments

- F59** [S. 174](#) repealed by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 2](#)

175 Scotland—special provisions. **U.K.**

- (1) In the application of this Act to Scotland—
 - (a) any reference to costs shall be construed as a reference to expenses;
 - (b) any provision that any amount shall be recoverable summarily as a civil debt shall be construed as if the word “summarily” were omitted;
 - (c) any reference to a plaintiff shall be construed as a reference to a pursuer;
 - (d) any reference to a magistrates’ court shall be construed as a reference to the sheriff court.

(2)^{F60}

Status: Point in time view as at 26/09/2014.

Changes to legislation: Customs and Excise Management Act 1979, Part XII is up to date with all changes known to be in force on or before 27 September 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)

Textual Amendments

F60 S. 175(2) repealed by [Law Reform \(Miscellaneous Provisions\) \(Scotland\) Act 1980 \(c. 55, SIF 72:2\)](#), s. 28(2), [Sch. 3](#)

^{F61}176 Game licences. S.R. & O. 1908/844. **E+W**

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Textual Amendments

F61 S. 176 repealed (1.8.2007) by [The Regulatory Reform \(Game\) Order 2007 \(S.I. 2007/2007\)](#), art. 1(1), [Sch. para. 1\(n\)](#)

177 Consequential amendments, repeals and saving and transitional provisions. **U.K.**

- (1) The enactments specified in Schedule 4 to this Act shall be amended in accordance with the provisions of that Schedule.
- (2)
- ^{F62}(3) The enactments specified in Schedule 6 to this Act are hereby repealed to the extent specified in the third column of that Schedule.
- (4) The saving and transitional provisions contained in Schedule 7 to this Act shall have effect.
- (5) The provisions of Schedules 4, 5 and 7 to this Act shall not be taken as prejudicing the operation of sections 15 to 17 of the ^{M4}Interpretation Act 1978 (which relate to the effect of repeals).

Textual Amendments

F62 S. 177(2) repealed by [Statute Law \(Repeals\) Act 1986 \(c. 12\)](#), s. 1(1), [Sch. 1 Pt. III](#)

Modifications etc. (not altering text)

C45 The text of s. 177(1)(3) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Marginal Citations

M4 1978 c. 30.

178 Citation and commencement. **U.K.**

- (1) This Act may be cited as the Customs and Excise Management Act 1979.
- (2) This Act, the ^{M5}Customs and Excise Duties (General Reliefs) Act 1979, the ^{M6}Alcoholic Liquor Duties Act 1979, the ^{M7}Hydrocarbon Oil Duties Act 1979 ^{F63} and

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the ^{M8}Tobacco Products Duty Act 1979 may be cited together as the Customs and Excise Acts 1979.

(3) This Act shall come into operation on 1st April 1979.

Textual Amendments

F63 Words in s. 178(2) repealed (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 82, Sch. 18 Pt.II.

Marginal Citations

M5 1979 c. 3.

M6 1979 c. 4.

M7 1979 c. 5.

M8 1979 c. 7.

Status:

Point in time view as at 26/09/2014.

Changes to legislation:

Customs and Excise Management Act 1979, Part XII is up to date with all changes known to be in force on or before 27 September 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.