



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART II

ADMINISTRATION

Appointment and duties of Commissioners, officers, etc.

12 Power to hold inquiries.

- (1) The Commissioners may hold or cause to be held such inquiries as they consider necessary or desirable for the purposes of any assigned matter, including inquiries into the conduct of any officer or of any person appointed by them.
- (2) The person holding any such inquiry—
 - (a) may require any person, subject to the tender of the reasonable expenses of his attendance, to attend as a witness and give evidence or to produce any document in his possession or control which relates to any matter in question at the inquiry and is such as would be subject to production in a court of law; and
 - (b) may require evidence to be given on oath, and for that purpose shall have power to administer oaths.
- (3) If any person fails without reasonable excuse to comply with any such requirement as aforesaid, he shall be liable on summary conviction to a penalty of [^{F1}level 1 on the standard scale].
- (4) Subject to the foregoing provisions of this section, the procedure and conduct of any inquiry under this section shall be such as the Commissioners may direct.

Status: Point in time view as at 03/03/2004. This version of this provision has been superseded.

Changes to legislation: *Customs and Excise Management Act 1979, Section 12 is up to date with all changes known to be in force on or before 12 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

Textual Amendments

- F1** 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:

Point in time view as at 03/03/2004. This version of this provision has been superseded.

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