



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART II

#### ADMINISTRATION

*Offences in connection with Commissioners, officers, etc.*

#### 14 Failure to surrender commission, etc.

- (1) If any person to whom a commission or other written authority has been issued by the Commissioners is required by the Commissioners to deliver up or account to their satisfaction for that commission or authority and fails to comply within such period as may be specified in the requirement, he shall be liable on summary conviction to a penalty of [<sup>F1</sup>level 1 on the standard scale].
- (2) If the failure continues after he is convicted thereof he shall be guilty of a further offence and be liable on summary conviction to a penalty of £5 for every day on which the failure has so continued.

#### Textual Amendments

- F1** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [ss. 289F, 289G](#) and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 4, 5

**Status:**

Point in time view as at 01/07/2004. This version of this provision has been superseded.

**Changes to legislation:**

Customs and Excise Management Act 1979, Section 14 is up to date with all changes known to be in force on or before 05 August 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.