



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XII

GENERAL AND MISCELLANEOUS

General powers, etc.

160 Power to take samples.

- (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, [^{F1}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

Status: Point in time view as at 01/07/2004. This version of this provision has been superseded.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 160 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. (See end of Document for details)

(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.

Textual Amendments

F1 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**

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