



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XII

GENERAL AND MISCELLANEOUS

General offences

168 Counterfeiting documents, etc.

(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)

C1 S. 168 amended by [Finance Act 1985 \(c. 54, SIF 40:1\)](#), s. 10(6)(d)

Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 168 is up to date with all changes known to be in force on or before 16 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)

C2 S. 168(2)(a) modified (1.12.1992) by S.I. 1992/2790, **reg.12**.

Status:

Point in time view as at 01/02/1991. This version of this provision has been superseded.

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