



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART III

CUSTOMS AND EXCISE CONTROL AREAS

27 Officers' powers of boarding.

- (1) At any time while a ship is within the limits of a port, or an aircraft is at [^{F1}an aerodrome], or [^{F2}[^{F3}a vehicle][^{F3}any other vehicle] is—
- (a) entering, leaving or about to leave the United Kingdom,
 - (b) within the prescribed area,
[within a railway customs area,]
 - ^{F4}(ba) (c) within the limits of or entering or leaving a port or any land adjacent to a port and occupied wholly or mainly for the purpose of activities carried on at the port,
 - (d) at, entering or leaving an aerodrome,
 - (e) at, entering or leaving an approved wharf, [^{F5}transit shed,][^{F5}temporary storage facility,] customs warehouse or free zone, or
 - (f) at, entering or leaving any such premises as are mentioned in subsection (1) of section 112 below,

any officer] and any other person duly engaged in the prevention of smuggling may board the [^{F6}ship, aircraft or vehicle][^{F6}the vehicle] and remain therein and rummage and search any part thereof.

- [^{F7}(1A) [^{F8}For the purposes of subsection (1) above “customs warehouse” means a victualling warehouse or a place approved by the Commissioners under [^{F9}Article 98 of Council Regulation (EEC) No. 2913/92 or Article 505 of Commission Regulation (EEC) No. 2454/93].]]

Status: Point in time view as at 13/09/2018. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 27 is up to date with all changes known to be in force on or before 19 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)

- (2) The Commissioners may station officers in any ship at any time while it is within the limits of a port, and if the master of any ship neglects or refuses to provide—
- (a) reasonable accommodation below decks for any officer stationed therein; or
 - (b) means of safe access to and egress from the ship in accordance with the requirements of any such officer,
- the master shall be liable on summary conviction to a penalty of [^{F10}level 2 on the standard scale].

Textual Amendments

- F1** Words in s. 27(1) substituted (16.7.1992) by Finance (No. 2) Act (c. 48), s. 10(2).
- F2** Words substituted by Finance Act 1987 (c. 16, SIF 40:1), s. 7(1)
- F3** Words in s. 27(1) substituted (13.9.2018 for specified purposes) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 19(2)(a)
- F4** S. 27(1)(ba) inserted (13.9.2018 for specified purposes) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 19(2)(b)
- F5** Words in s. 27(1)(e) substituted (13.9.2018 for specified purposes) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 19(2)(e)
- F6** Words in s. 27(1) substituted (13.9.2018 for specified purposes) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 19(2)(d)
- F7** S. 27(1A) inserted (01.01.1992) by S.I. 1991/2725, reg. 3(3)
- F8** S. 27(1A) omitted (13.9.2018 for specified purposes) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 19(3)
- F9** Words in s. 27(1A) substituted (1.1.1994) by S.I. 1993/3014, reg. 2(5).
- F10** 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

Modifications etc. (not altering text)

- C1** S. 27 amended by S.I. 1987/2114, reg. 2 and by S.I. 1990/2167, art. 4, Sch. para. 1
- C2** S. 27 restricted (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 4(1)(3)(c)(6).
- C3** S. 27 applied (with modifications) (1.4.2017) by The Raw Tobacco (Approval Scheme) Regulations 2016 (S.I. 2016/1172), regs. 1(3), 22, Sch. 2 para. 2
- C4** S. 27 applied (with modifications) (6.4.2018) by The Soft Drinks Industry Levy (Enforcement) Regulations 2018 (S.I. 2018/264), regs. 1(1), 2, Sch. (with regs. 3-5)

Status:

Point in time view as at 13/09/2018. This version of this provision has been superseded.

Changes to legislation:

Customs and Excise Management Act 1979, Section 27 is up to date with all changes known to be in force on or before 19 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.