



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART III U.K.

#### CUSTOMS AND EXCISE CONTROL AREAS

#### 27 Officers' powers of boarding. U.K.

- (1) At any time while a ship is within the limits of a port, or an aircraft is at [<sup>F1</sup>an aerodrome], or [<sup>F2</sup>[<sup>F3</sup>any other vehicle] is—
- (a) entering, leaving or about to leave the United Kingdom,
  - (b) within the prescribed area,  
[ within a railway customs area,]
  - <sup>F4</sup>(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, [<sup>F5</sup>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 [<sup>F6</sup>the vehicle] and remain therein and rummage and search any part thereof.

<sup>F7</sup>(1A) .....

- (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

**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 10 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) View outstanding changes

(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 [<sup>F8</sup>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, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 19(2)(a)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F4** S. 27(1)(ba) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 19(2)(b)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F5** Words in s. 27(1)(e) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 19(2)(e)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F6** Words in s. 27(1) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 19(2)(d)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F7** S. 27(1A) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 19(3)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F8** 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)

**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 10 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.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 95(1A)(1B) inserted by [2023 c. 30 s. 110\(2\)](#)
- s. 119(7) inserted by [S.I. 2022/109 reg. 2\(3\)\(f\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by [2023 c. 30 Sch. 13 para. 26\(3\)](#)