



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART III

CUSTOMS AND EXCISE CONTROL AREAS

28 Officers' powers of access, etc.

- (1) Without prejudice to section 27 above, the proper officer shall have free access to every part of any ship or aircraft at a port or customs and excise airport and of any vehicle [^{F1}which falls within paragraphs (a) to (f) of subsection (1) of section 27 above or is] brought to a customs and excise station, and may—
- (a) cause any goods to be marked before they are unloaded from that ship, aircraft or vehicle;
 - (b) lock up, seal, mark or otherwise secure any goods carried in the ship, aircraft or vehicle or any place or container in which they are so carried; and
 - (c) break open any place or container which is locked and of which the keys are withheld.
- (2) Any goods found concealed on board any such ship, aircraft or vehicle shall be liable to forfeiture.

Textual Amendments

F1 Words inserted by [Finance Act 1987 \(c. 16, SIF 40:1\)](#), [s. 7\(2\)](#)

Modifications etc. (not altering text)

C1 [S. 28](#) amended by [S.I. 1990/2167, art. 4](#), [Sch. para. 1](#)

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Point in time view as at 01/02/1991. This version of this provision has been superseded.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 28 is up to date with all changes known to be in force on or before 22 June 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.