



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART VII

CUSTOMS AND EXCISE CONTROL: SUPPLEMENTARY PROVISIONS

Additional provisions as to information

^{F1}77C Information powers relating to goods subject to certain transit arrangements

- (1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods which are subject to the transit arrangements set out in the Commission Regulation mentioned in section 75C(1) above shall—
- (a) furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to the goods or to the importation or exportation as the Commissioners may specify for the purposes of [^{F2}Article 324]of that Regulation (verification of procedures and documents); and
 - (b) if so required by an officer for such purposes, produce or cause to be produced for inspection by the officer—
 - (i) at the principal place of business of the person upon whom the demand is made or at such other place as the officer may reasonably require, and
 - (ii) at such time as the officer may reasonably require, any documents relating to such goods or to the importation or exportation.
- (2) Subsections (2) to (7) of section 77A above shall apply in relation to any requirement under this section as they apply in relation to any requirement under that section.

Status: Point in time view as at 01/01/1994. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 77C is up to date with all changes known to be in force on or before 26 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)

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Textual Amendments

- F1** Ss. 77B, 77C inserted (1.1.1993) by S.I. 1992/3095, **reg. 3(9)**.
F2 Words in s. 77C(1)(a) substituted (1.1.1994) by S.I. 1993/3014, **reg. 2(7)**.
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Modifications etc. (not altering text)

- C1** S. 77C restricted (3.5.1994) by 1994 c. 9, **s. 20(5)(b)**

Status:

Point in time view as at 01/01/1994. This version of this provision has been superseded.

Changes to legislation:

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