



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART VII

#### CUSTOMS AND EXCISE CONTROL: SUPPLEMENTARY PROVISIONS

##### *Additional provisions as to information*

#### **78 Customs and excise control of persons entering or leaving the United Kingdom.**

(1) Any person entering the United Kingdom shall, at such place and in such manner as the Commissioners may direct, declare any thing contained in his baggage or carried with him which—

- (a) he has obtained outside the United Kingdom; or
- (b) being dutiable goods or chargeable goods, he has obtained in the United Kingdom without payment of duty or tax,

and in respect of which he is not entitled to exemption from duty and tax by virtue of any order under section 13 of the <sup>M1</sup>Customs and Excise Duties (General Reliefs) Act 1979 (personal reliefs).

In this subsection “chargeable goods” means goods on the importation of which value added tax is chargeable or goods obtained in the United Kingdom before 1st April 1973 which are chargeable goods within the meaning of the <sup>M2</sup>Purchase Tax Act 1963; and “tax” means value added tax or purchase tax.

[<sup>F1</sup>(1A) Subsection (1) above does not apply to a person entering the United Kingdom from the Isle of Man as respects anything obtained by him in the Island unless it is chargeable there with duty or value added tax and he has obtained it without payment of the duty or tax.]

[<sup>F2</sup>(1B) Subsection (1) above does not apply to a person entering the United Kingdom from another member State, except—

*Status: Point in time view as at 01/07/2004. This version of this provision has been superseded.*

*Changes to legislation: Customs and Excise Management Act 1979, Section 78 is up to date with all changes known to be in force on or before 05 August 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)*

- (a) where he arrives at a customs and excise airport in an aircraft in which he began his journey in a place outside the member States; or
  - (b) as respects such of his baggage as—
    - (i) is carried in the hold of the aircraft in which he arrives at a customs and excise airport, and
    - (ii) notwithstanding that it was transferred on one or more occasions from aircraft to aircraft at an airport in a member State, began its journey by air from a place outside the member States.]
- (2) Any person entering or leaving the United Kingdom shall answer such questions as the proper officer may put to him with respect to his baggage and any thing contained therein or carried with him, and shall, if required by the proper officer, produce that baggage and any such thing for examination at such place as the Commissioners may direct.
- [<sup>F3</sup>(2A) Subject to subsection (1A) above, where the journey of a person arriving by air in the United Kingdom is continued or resumed by air to a destination in the United Kingdom which is not the place where he is regarded for the purposes of this section as entering the United Kingdom, subsections (1) and (2) above shall apply in relation to that person on his arrival at that destination as they apply in relation to a person entering the United Kingdom.]
- (3) Any person failing to declare any thing or to produce any baggage or thing as required by this section shall be liable on summary conviction to a penalty of three times the value of the thing not declared or of the baggage or thing not produced, as the case may be, or [<sup>F4</sup>level 3 on the standard scale], whichever is the greater.
- (4) Any thing chargeable with any duty or tax which is found concealed, or is not declared, and any thing which is being taken into or out of the United Kingdom contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, shall be liable to forfeiture.

#### Textual Amendments

- F1** S. 78(1A) inserted by *Isle of Man Act 1979 (c. 58), Sch. 1 para. 18*
- F2** S. 78(1B) inserted (1.1.1993) by *S.I. 1992/3095, reg. 3(10)*.
- F3** S. 78(2A) inserted (1.1.1993) by *Finance (No. 2) Act 1992 (c. 48), s. 5(1)(2)*.
- F4** Words substituted by virtue of (E.W.) *Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 38, 46* and (S.) *Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), ss. 289F, 289G* and (N.I.) by *S.I. 1984/703, (N.I. 3) arts. 5, 6*

#### Modifications etc. (not altering text)

- C1** S. 78 restricted (1.1.1993) by *Finance (No. 2) Act 1992 (c. 48), s. 4(1)(3)(g)(6)*.

#### Marginal Citations

- M1** 1979 c. 3.
- M2** 1963 c. 9.

**Status:**

Point in time view as at 01/07/2004. This version of this provision has been superseded.

**Changes to legislation:**

Customs and Excise Management Act 1979, Section 78 is up to date with all changes known to be in force on or before 05 August 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.