



Finance Act 1987

1987 CHAPTER 16

PART 1

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

CUSTOMS AND EXCISE

Amendments of the Management Act

F1 6

Textual Amendments

F1 S. 6 repealed (1.1.1992) by [S.I. 1991/2724](#), [reg. 9](#)

7 Powers of search and access etc. in respect of vehicles. 1979 c. 2.

- (1) In section 27 of the Customs and Excise Management Act 1979 (officers' power of boarding) in subsection (1) for the words from "a vehicle" to "any officer" there shall be substituted "a vehicle is—
- (a) entering, leaving or about to leave the United Kingdom,
 - (b) within the prescribed area,
 - (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, transit shed, customs warehouse or free zone, or

Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, Cross Heading: Amendments of the Management Act. (See end of Document for details)

- (f) at, entering or leaving any such premises as are mentioned in subsection (1) of section 112 below,

any officer ”.

- (2) In section 28 of that Act (officers’ powers of access, etc.) in subsection (1) after the words “any vehicle” there shall be inserted “ which falls within paragraphs (a) to (f) of subsection (1) of section 27 above or is ”.

8 Local export control.

- (1) In section 58A of the Customs and Excise Management Act 1979 (local export control) at the end of subsection (1) there shall be inserted “ and, subject to and to such modifications as may be specified in the directions, this section and section 58D below shall apply in relation to goods which, for the purposes of any Community regulation relating to export refunds or monetary compensatory amounts, are treated as exports as if the supply of the goods were their exportation or, as the case may require, their shipping for exportation ”.

- (2) In subsection (3)(b) of that section (conditions for the application of local export control) after the word “shipped” there shall be inserted “ for exportation or exported by land ”.

- (3) After subsection (7) of that section (power of Commissioners to relax requirements) there shall be inserted—

“(7A) Without prejudice to the powers of the Commissioners under subsection (7) above, they may direct that, in relation to goods of a description specified in the directions which are shipped for exportation or exported by land by an exporter of a description so specified, paragraph (a) of subsection (3) above shall have effect as if—

(a) in sub-paragraph (i) the words “time and” were omitted; and

(b) for sub-paragraph (ii) there were substituted—

(ii) at the time that notice is delivered or immediately thereafter, the exporter enters such particulars of the goods and of such other matters as may be required by the directions in a record maintained by him at such place as the proper officer may require; and

(iii) the proper officer informs the exporter that he consents to the removal of the goods; and”

- (4) In section 58D of that Act (operative date for Community purposes) in subsection (2) (b) for the words following “above” there shall be substituted “ as set out in section 58A(7A)(b) above, the day entry is made ”.

9 Records relating to importation and exportation.

After section 75 of the ^{M1}Customs and Excise Management Act 1979 there shall be inserted the following—

Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, Cross Heading: Amendments of the Management Act. (See end of Document for details)

“ Keeping and preservation of records

75A Records relating to importation and exportation.

- (1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods of which an entry or specification is required for that purpose by or under this Act shall keep such records as the Commissioners may require.
- (2) The Commissioners may require any records kept in pursuance of this section to be preserved for such period not exceeding four years as they may require.
- (3) The duty under this section to preserve records may be discharged by the preservation of the information contained therein by such means as the Commissioners may approve; and where that information is so preserved a copy of any document forming part of the records shall, subject to the following provisions of this section, be admissible in evidence in any proceedings, whether civil or criminal, to the same extent as the records themselves.
- (4) The Commissioners may, as a condition of an approval under subsection (3) above of any means of preserving information, impose such reasonable requirements as appear to them necessary for securing that the information will be as readily available to them as if the records themselves had been preserved.
- (5) The Commissioners may at any time for reasonable cause revoke or vary the conditions of any approval given under subsection (3) above.
- (6) A statement contained in a document produced by a computer shall not by virtue of subsection (3) above be admissible in evidence—
 - (a) in civil proceedings in England and Wales, except in accordance with sections 5 and 6 of the Civil Evidence Act 1968;
 - (b) in criminal proceedings in England and Wales, except in accordance with sections 68 to 70 of the Police and Criminal Evidence Act 1984;
 - (c) in civil proceedings in Northern Ireland, except in accordance with sections 2 and 3 of the Civil Evidence Act (Northern Ireland) 1971; and
 - (d) in criminal proceedings in Northern Ireland, except in accordance with the said sections 2 and 3, which shall, for the purposes of this section, apply with the necessary modifications to such proceedings.”

Marginal Citations

M1 1979 c. 2.

10 Information powers.

In section 77 of the ^{M2}Customs and Excise Management Act 1979 (information in relation to goods imported, exported or shipped for carriage coastwise) in subsection (1)(a) the words “importation, exportation or” shall be omitted, and after that section there shall be inserted the following section—

Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, Cross Heading: Amendments of the Management Act. (See end of Document for details)

“77A Information powers.

- (1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods for which an entry or specification is required for that purpose by or under this Act 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 reasonably specify; and
 - (b) if so required by an officer, 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 the goods or to the importation or exportation.
- (2) Where, by virtue of subsection (1) above, an officer has power to require the production of any documents from any such person as is referred to in that subsection, he shall have the like power to require production of the documents concerned from any other person who appears to the officer to be in possession of them; but where any such other person claims a lien on any document produced by him, the production shall be without prejudice to the lien.
- (3) An officer may take copies of, or make extracts from, any document produced under subsection (1) or subsection (2) above.
- (4) If it appears to him to be necessary to do so, an officer may, at a reasonable time and for a reasonable period, remove any document produced under subsection (1) or subsection (2) above and shall, on request, provide a receipt for any document so removed; and where a lien is claimed on a document produced under subsection (2) above, the removal of the document under this subsection shall not be regarded as breaking lien.
- (5) Where a document removed by an officer under subsection (4) above is reasonably required for the proper conduct of a business, the officer shall, as soon as practicable, provide a copy of the document, free of charge, to the person by whom it was produced or caused to be produced.
- (6) Where any documents removed under the powers conferred by this section are lost or damaged, the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.
- (7) If any person fails to comply with a requirement under this section, he shall be liable on summary conviction to a penalty of level 3 on the standard scale.”

Marginal Citations

M2 1979 c. 2.

Status:

Point in time view as at 03/05/1994.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1987, Cross Heading: Amendments of the Management Act.