



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART II

ADMINISTRATION

Offences in connection with Commissioners, officers, etc.

13 Unlawful assumption of character of officer, etc.

If, for the purpose of obtaining admission to any house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person falsely assumes the name, designation or character of a Commissioner or officer or of a person appointed by the Commissioners he may be detained and shall, in addition to any other punishment to which he may have rendered himself liable, be liable—

- (a) on summary conviction, to a penalty of the prescribed sum, or to imprisonment for a term not exceeding 3 months, or to both; or
- (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 2 years, or to both.

14 Failure to surrender commission, etc.

- (1) If any person to whom a commission or other written authority has been issued by the Commissioners is required by the Commissioners to deliver up or account to their satisfaction for that commission or authority and fails to comply within such period as may be specified in the requirement, he shall be liable on summary conviction to a penalty of [^{F1}level 1 on the standard scale].
- (2) If the failure continues after he is convicted thereof he shall be guilty of a further offence and be liable on summary conviction to a penalty of £5 for every day on which the failure has so continued.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Customs and Excise Management Act 1979. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

Annotations:

Amendments (Textual)

- F1** 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. 4, 5

15 Bribery and collusion.

(1) If any Commissioner or officer or any person appointed or authorised by the Commissioners to discharge any duty relating to an assigned matter—

- (a) directly or indirectly asks for or takes in connection with any of his duties any payment or other reward whatsoever, whether pecuniary or other, or any promise or security for any such payment or reward, not being a payment or reward which he is lawfully entitled to claim or receive; or
- (b) enters into or acquiesces in any agreement to do, abstain from doing, permit, conceal or connive at any act or thing whereby Her Majesty is or may be defrauded or which is otherwise unlawful, being an act or thing relating to an assigned matter,

he shall be guilty of an offence under this section.

(2) If any person—

- (a) directly or indirectly offers or gives to any Commissioner or officer or to any person appointed or authorised by the Commissioners as aforesaid any payment or other reward whatsoever, whether pecuniary or other, or any promise or security for any such payment or reward; or
- (b) proposes or enters into any agreement with any Commissioner, officer or person appointed or authorised as aforesaid,

in order to induce him to do, abstain from doing, permit, conceal or connive at any act or thing whereby Her Majesty is or may be defrauded or which is otherwise unlawful, being an act or thing relating to an assigned matter, or otherwise to take any course contrary to his duty, he shall be guilty of an offence under this section.

(3) Any person committing an offence under this section shall be liable on summary conviction to a penalty of [^{F2}level 5 on the standard scale]and may be detained.

Annotations:

Amendments (Textual)

- F2** 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

16 Obstruction of officers, etc.

(1) Any person who—

- (a) obstructs, hinders, molests or assaults any person duly engaged in the performance of any duty or the exercise of any power imposed or conferred on him by or under any enactment relating to an assigned matter, or any person acting in his aid; or

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- (b) does anything which impedes or is calculated to impede the carrying out of any search for any thing liable to forfeiture under any such enactment or the detention, seizure or removal of any such thing; or
- (c) rescues, damages or destroys any thing so liable to forfeiture or does anything calculated to prevent the procuring or giving of evidence as to whether or not any thing is so liable to forfeiture; or
- (d) prevents the detention of any person by a person duly engaged or acting as aforesaid or rescues any person so detained.

or who attempts to do any of the aforementioned things, shall be guilty of an offence under this section.

- (2) A person guilty of an offence under this section shall be liable—
 - (a) on summary conviction, to a penalty of the prescribed sum, or to imprisonment for a term not exceeding 3 months, or to both; or
 - (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 2 years, or to both.
- (3) Any person committing an offence under this section and any person aiding or abetting the commission of such an offence may be detained.

Changes to legislation:

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

- Act applied by S.I. 2008/41 reg. 13(3)
- Act extended by 2002 c. 29 s. 451(4)
- Act modified by S.I. 2004/1740 reg. 16(5)
- Act modified by 1979 c. 4 Sch. 2A para. 3(5) (as inserted) by 2004 c. 12 Sch. 1
- Act power to apply conferred by 2017 c. 10 s. 54(3)
- Act power to modify conferred by 1979 c. 7 s. 8V(4) (as inserted) by 2017 c. 32 s. 47(1)
- Blanket amendment words substituted by S.I. 2011/1043 art. 3 4
- Blanket amendment words substituted by S.I. 2011/1043 art. 3 6

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

- s. 33(5) inserted by S.I. 2014/3302 Sch. para. 2(3)
- s. 50(5A)(a) word inserted by 2014 c. 12 s. 111(3)(b)
- s. 50(5A)(b) word inserted by S.I. 2005/1966 (N.I.) art. 3(4)(a)
- s. 50(5A)(b) word substituted by S.I. 2004/702 (N.I.) Sch. 7 para. 3
- s. 50(5A)(b) words substituted by S.I. 2004/702 (N.I.) Sch. 7 para. 3
- s. 50(5A)(c) and word omitted by 2014 c. 12 s. 111(3)(c)
- s. 50(5C) inserted by 2008 c. 4 Sch. 17 para. 8(3)(b)
- s. 50(5AA) inserted by 2014 c. 12 s. 111(3)(d)
- s. 60A inserted by 2014 c. 26 Sch. 21 para. 3
- s. 60B inserted by 2014 c. 26 Sch. 21 para. 6
- s. 61(5A) inserted by 2014 c. 26 Sch. 21 para. 4(4)
- s. 68(4A)(a) word inserted by 2014 c. 12 s. 111(7)(b)
- s. 68(4A)(a) words omitted by 2014 c. 12 s. 111(6)(a)
- s. 68(4A)(b) word inserted by S.I. 2005/1966 (N.I.) art. 3(4)(b)
- s. 68(4A)(b) word substituted by S.I. 2004/702 (N.I.) Sch. 7 para. 4
- s. 68(4A)(b) words substituted by S.I. 2004/702 (N.I.) Sch. 7 para. 4
- s. 68(4A)(c) and word omitted by 2014 c. 12 s. 111(7)(c)
- s. 68(4B) inserted by 2008 c. 4 Sch. 17 para. 8(4)(b)
- s. 68(4AA) inserted by 2014 c. 12 s. 111(7)(d)
- s. 79A applied (with modifications) by S.I. 2007/1334 art. 7(2)
- s. 112(7)(8) inserted by 2010 c. 33 Sch. 13 para. 10
- s. 112A applied by S.I. 2016/1172 reg. 22 Sch. 2 Pt. 1 para. 1
- s. 112A applied (with modifications) by S.I. 2018/264 reg. 2 Sch. table
- s. 112A inserted by 2010 c. 33 Sch. 13 para. 11
- s. 112A modified by S.I. 2018/75 reg. 16(b)
- s. 118G(1) s. 118G renumbered as s. 118G(1) by 2010 c. 33 Sch. 13 para. 15(2)
- s. 118G(1) words substituted by 2012 c. 14 Sch. 24 para. 42(2)
- s. 118G(1) words substituted by 2014 c. 26 Sch. 28 para. 14
- s. 118G(2)(3) inserted by 2010 c. 33 Sch. 13 para. 15(3)
- s. 118BA applied (with modifications) by S.I. 2016/1172 reg. 22 Sch. 2 Pt. 2 para. 4
- s. 118BA-118BD inserted by 2010 c. 33 Sch. 13 para. 12
- s. 118BB applied by S.I. 2016/1172 reg. 22 Sch. 2 Pt. 1 para. 1
- s. 118BB applied (with modifications) by S.I. 2018/264 reg. 2 Sch. table
- s. 118BC substituted by 2012 c. 14 Sch. 24 para. 42(1)
- s. 118BD applied by S.I. 2016/1172 reg. 22 Sch. 2 Pt. 1 para. 1
- s. 118BD applied (with modifications) by S.I. 2018/264 reg. 2 Sch. table
- s. 118BD modified by S.I. 2018/75 reg. 16(d)
- s. 118BD(1)(2) words substituted by 2014 c. 26 Sch. 28 para. 13(2)
- s. 118BD(3) words substituted by 2014 c. 26 Sch. 28 para. 13(3)

- s. 118BCA inserted by 2014 c. 26 Sch. 28 para. 12
- s. 139(1A)(1B) inserted by 2013 c. 29 s. 226(2)
- s. 139(5A) inserted by 2013 c. 29 s. 226(6)
- s. 143(7)-(10) inserted by 2013 c. 29 s. 227(6)
- s. 145(1)(a) words substituted by S.I. 2014/834 Sch. 2 para. 2(a)
- s. 146A(7)(a) s. 146A(7)(b) (c) substituted for words by 2005 c. 11 Sch. 4 para. 24
- s. 146A(7)(a) words substituted by S.I. 2014/834 Sch. 2 para. 2(b)
- s. 146A(7)(b) words omitted by 2016 c. 24 s. 174(2)(b)
- s. 146A(7)(c) words substituted by 2016 c. 24 s. 174(2)(c)
- s. 149(1A) inserted by 2007 c. 15 Sch. 13 para. 44
- s. 157A inserted by 2009 c. 26 s. 98(1)
- s. 161A(2A) inserted by 2010 c. 33 Sch. 13 para. 16(2)
- s. 163(1A) inserted by 2018 c. 3 s. 47
- s. 164A inserted by 2009 c. 26 s. 99(1)
- s. 170(4A)(a) word inserted by 2014 c. 12 s. 111(5)(b)
- s. 170(4A)(a) words substituted by 2014 c. 12 s. 111(4)(a)
- s. 170(4A)(b) word inserted by S.I. 2005/1966 (N.I.) art. 3(4)(c)
- s. 170(4A)(b) word substituted by S.I. 2004/702 (N.I.) Sch. 7 para. 5
- s. 170(4A)(b) words substituted by S.I. 2004/702 (N.I.) Sch. 7 para. 5
- s. 170(4A)(c) and word omitted by 2014 c. 12 s. 111(5)(c)
- s. 170(4B)(a) sum substituted for words by S.I. 2015/664 Sch. 2 para. 1(21)(b)
- s. 170(4C) inserted by 2008 c. 4 Sch. 17 para. 8(5)(b)
- s. 170(4AA) inserted by 2014 c. 12 s. 111(5)(d)
- s. 171(4A) inserted by 2005 c. 11 Sch. 4 para. 28
- Sch. 1 para. 1(b)(ii) words inserted by 2011 c. 13 Sch. 17 para. 21(a)(ii)
- Sch. 1 para. 2(c) words substituted by 2003 c. 44 Sch. 28 para. 2
- Sch. 1 para. 13 words substituted by 2011 c. 13 Sch. 17 para. 21(b)
- Sch. 1 Pt. 1A words substituted by S.I. 2011/1043 Sch. 1 para. 2
- Sch. 1 Pt. 1B words substituted by S.I. 2011/1043 Sch. 1 para. 2
- Sch. 2A applied (with modifications) by S.I. 2018/264 reg. 2 Sch. table
- Sch. 2A inserted by 2013 c. 29 s. 226(7)
- Sch. 2A para. 3(2)(ba) inserted by 2016 c. 24 s. 175(3)(a)
- Sch. 2A para. 3(2)(b) word omitted by 2016 c. 24 s. 175(3)(a)
- Sch. 2A para. 3(2)(c) words inserted by 2016 c. 24 s. 175(3)(b)
- Sch. 2A para. 3(2)(d) and word words inserted by 2016 c. 24 s. 175(3)(c)
- Sch. 2A para. 4(2) words substituted by 2016 c. 24 s. 175(4)
- Sch. 3 para. 17(5)-(8) inserted by 2005 c. 4 Sch. 4 para. 97
- Sch. 3 para. 1(2)(ba) inserted by 2016 c. 24 s. 175(5)(a)
- Sch. 3 para. 1(2)(d) and word inserted by 2016 c. 24 s. 175(5)(c)

Commencement Orders yet to be applied to the Customs and Excise Management Act 1979

Commencement Orders bringing legislation that affects this Act into force:

- S.I. 2003/120 art. 2 Sch. commences (2002 c. 29)
- S.I. 2003/708 art. 2 commences (2001 c. 16)
- S.I. 2003/2629 art. 2 commences (2002 c. 28)
- S.I. 2004/81 art. 2-5 commences (2003 c. 44)
- S.I. 2005/1126 art. 2 commences (2005 c. 11)
- S.I. 2005/3056 art. 2 3 commences (2003 c. 17)
- S.I. 2005/3495 art. 2 commences (2005 c. 15)
- S.I. 2006/1014 art. 2 Sch. 1 2 commences (2005 c. 4)
- S.I. 2007/1064 art. 2 commences (2006 c. 12)
- S.I. 2007/2532 art. 2 commences (2007 c. 11)
- S.I. 2007/3580 art. 2 commences (2006 c. 13)
- S.I. 2009/511 art. 2 commences (2008 c. 9)
- S.I. 2009/3074 art. 2 3 commences (2008 c. 4)

- S.I. 2010/52 art. 2 commences (2009 c. 26)
- S.I. 2010/298 art. 2 Sch. commences (2009 c. 23)
- S.I. 2011/777 art. 2 commences (2010 c. 33)
- S.I. 2011/2515 art. 2 3 commences (2011 c. 13)
- S.R. 2005/4 art. 3 commences (S.I. 2004/702 (N.I.))