



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART VII

CUSTOMS AND EXCISE CONTROL: SUPPLEMENTARY PROVISIONS

Additional provisions as to information

80 Power to require information or production of documents where origin of goods exported is evidenced ^{F1}....

- (1) Where on the exportation of any goods from the United Kingdom there has been furnished for the purpose of any [^{F2}requirement by or under any enactment] any certificate or other evidence as to the origin of those goods, or as to payments made or relief from duty allowed in any country or territory, then, for the purpose of verifying or investigating that certificate or evidence, the Commissioners or an officer may require the exporter, or any other person appearing to the Commissioners or officer to have been concerned in any way with the goods, or with any goods from which, directly or indirectly, they have been produced or manufactured, or to have been concerned with the obtaining or furnishing of the certificate or evidence,—
 - (a) to furnish such information, in such form and within such time, as the Commissioners or officer may specify in the requirement; or
 - (b) to produce for inspection, and to allow the taking of copies or extracts from, such invoices, bills of lading, books or documents as may be so specified.
- (2) Any person who, without reasonable cause, fails to comply with a requirement imposed on him under subsection (1) above shall be liable on summary conviction to a penalty of [^{F3}level 3 on the standard scale].

Changes to legislation: Customs and Excise Management Act 1979, Section 80 is up to date with all changes known to be in force on or before 14 April 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) View outstanding changes

Textual Amendments

- F1** Words in s. 80 heading omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 79\(3\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F2** Words in s. 80(1) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 79\(2\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F3** 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

Changes to legislation:

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

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

- s. 95(1A)(1B) inserted by [2023 c. 30 s. 110\(2\)](#)
- s. 119(7) inserted by [S.I. 2022/109 reg. 2\(3\)\(f\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by [2023 c. 30 Sch. 13 para. 26\(3\)](#)