



Finance Act 1988

1988 CHAPTER 39

PART I

CUSTOMS AND EXCISE

Management

8 Disclosure of information as to imports.

- (1) The Commissioners may, for the purpose of supplementing the information as to imported goods which may be made available to persons other than the Commissioners, disclose information to which this section applies to such persons as they think fit.
- (2) Such information may be so disclosed on such terms and conditions (including terms and conditions as to the payment of fees or charges to the Commissioners and the making of the information available to other persons) as the Commissioners think fit.
- (3) This section applies to information consisting of the names and addresses of persons declared as consignees in entries of imported goods, arranged by reference to such classifications of imported goods as the Commissioners think fit.
- (4) This section shall be construed as if it were contained in the ^{M1}Customs and Excise Management Act 1979.

Marginal Citations

M1 1979 c. 2.

9 Approval and regulation of warehouses.

- (1) In section 92(2) of the Customs and Excise Management Act 1979 (approval of warehouses), for paragraph (b) there shall be substituted—

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- “(b) of such other goods as the Commissioners may allow to be warehoused—
 - (i) for exportation or for use as stores in cases where relief from or repayment of any customs duty or other payment is conditional on their exportation or use as stores; or
 - (ii) for exportation or for use for a purpose referred to in a Community regulation in cases where payment of an export refund under such a regulation is conditional on their exportation or use for such a purpose.”
- (2) In section 93(2) of that Act (regulation of warehouses and warehoused goods), in paragraph (c) the words “(other than operations consisting of the mixing of spirits with wine or made-wine)” shall cease to have effect.

10 Power to search persons.

- (1) In subsection (1) of section 164 of the ^{M2} Customs and Excise Management Act 1979 (power to search persons)—
 - (a) after the words “person to whom this section applies” there shall be inserted the words “ (referred to in this section as the suspect) ”; and
 - (b) for the words from “any officer” onwards there shall be substituted the words “ an officer may exercise the powers conferred by subsection (2) below and, if the suspect is not under arrest, may detain him for so long as may be necessary for the exercise of those powers and (where applicable) the exercise of the rights conferred by subsection (3) below ”.
- (2) For subsections (2) and (3) of that section there shall be substituted—
 - “(2) The officer may require the suspect—
 - (a) to permit such a search of any article which he has with him; and
 - (b) subject to subsection (3) below, to submit to such searches of his person, whether rub-down, strip or intimate,
 as the officer may consider necessary or expedient; but no such requirement may be imposed under paragraph (b) above without the officer informing the suspect of the effect of subsection (3) below.
 - (3) If the suspect is required to submit to a search of his person, he may require to be taken—
 - (a) except in the case of a rub-down search, before a justice of the peace or a superior of the officer concerned; and
 - (b) in the excepted case, before such a superior;
 and the justice or superior shall consider the grounds for suspicion and direct accordingly whether the suspect is to submit to the search.
 - (3A) A rub-down or strip search shall not be carried out except by a person of the same sex as the suspect; and an intimate search shall not be carried out except by a suitably qualified person.”
- (3) After subsection (4) of that section there shall be inserted—
 - “(5) In this section—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, Cross Heading: Management. (See end of Document for details)

“intimate search” means any search which involves a physical examination (that is, an examination which is more than simply a visual examination) of a person’s body orifices;

“rub-down search” means any search which is neither an intimate search nor a strip search;

“strip search” means any search which is not an intimate search but which involves the removal of an article of clothing which—

- (a) is being worn (wholly or partly) on the trunk; and
- (b) is being so worn either next to the skin or next to an article of underwear;

“suitably qualified person” means a registered medical practitioner or a registered nurse.

- (6) Notwithstanding anything in subsection (4) of section 48 of the Criminal Justice (Scotland) Act 1987 (detention and questioning by customs officers), detention of the suspect under subsection (1) above shall not prevent his subsequent detention under subsection (1) of that section.”

Marginal Citations

M2 1979 c. 2.

11 Time limits for arrest and proceedings.

- (1) In section 138(1) of the ^{M3}Customs and Excise Management Act 1979 (power to arrest within 3 years of commission of offence) for the words “3 years” there shall be substituted the words “20 years”.

- (2)

^{F1}(3) This section has effect in relation to offences committed after the passing of this Act.

Textual Amendments

F1 S. 11(2) repealed by Finance Act 1989 (c. 26, SIF 40:1), s. 187(1), Sch. 17 Pt. I

Marginal Citations

M3 1979 c. 2.

12 Punishment of offences.

- (1) In the following enactments (which provide for the punishment on conviction on indictment of certain offences), namely—

- (a) sections 50(4)(b), 53(9)(b), 63(6)(b), 68(3)(b), 100(4)(b), 159(7)(b) and 170(3)(b) of the ^{M4}Customs and Excise Management Act 1979;
- (b) sections 10(7)(b), 13(5)(b) and 14(8)(b) of the ^{M5}Hydrocarbon Oil Duties Act 1979;
- (c) paragraph 16(1)(b) of Schedule 3 to the ^{M6}Betting and Gaming Duties Act 1981; and

^{F2}(d)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, Cross Heading: Management. (See end of Document for details)

for the words “2 years” or “two years” there shall be substituted the words “7 years” or “seven years”, as appropriate.

- (2) For subsection (2) of section 68A of the Customs and Excise Management Act 1979 there shall be substituted—

- “(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 of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or
 - (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 7 years, or to both.”

- (3) For subsections (1) and (2) of section 136 of that Act there shall be substituted—

- “(1) If any person, with intent to defraud Her Majesty, obtains or attempts to obtain, or does anything whereby there might be obtained by any person, any amount by way of drawback, allowance, remission or repayment of, or any rebate from, any duty in respect of any goods which—
- (a) is not lawfully payable or allowable in respect thereof; or
 - (b) is greater than the amount so payable or allowable,
- he shall be guilty of an offence under this subsection.

- (1A) If any person, without such intent as is mentioned in subsection (1) above, does any of the things there mentioned, he shall be guilty of an offence under this subsection.

- (2) A person guilty of an offence under subsection (1) above shall be liable—
- (a) on summary conviction, to a penalty of the prescribed sum or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or
 - (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 7 years, or to both;

and a person guilty of an offence under subsection (1A) above shall be liable on summary conviction to a penalty of level 3 on the standard scale or three times the amount which was or might have been improperly obtained or allowed, whichever is the greater.” and in subsection (3) of that section, after the words “subsection (1)” there shall be inserted the words “or (1A)”.

- (4) Paragraph 13 of Schedule 1^{F3} . . . to the^{M7} Betting and Gaming Duties Act 1981 shall^{F3} . . . be amended as follows—

- (a) in sub-paragraph (3), in paragraph (a), the words from “or, with intent” to “material particular” shall cease to have effect;
- (b) after that paragraph there shall be inserted-
 - “(aa) in that connection, with intent to deceive, produces or makes use of any book, account, record, return or other document which is false in a material particular, or”
- (c) in paragraph (ii) of that sub-paragraph, for the words “two years” there shall be substituted the words “the maximum term”; and
- (d) after that sub-paragraph there shall be inserted—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, Cross Heading: Management. (See end of Document for details)

“(4) In sub-paragraph (3) above, “the maximum term” means two years in the case of an offence under paragraph (a) and seven years in the case of an offence under paragraph (aa) or (b) of that sub-paragraph.”

^{F4}(5)

(6) This section has effect in relation to offences committed after the passing of this Act.

Textual Amendments

- F2** S. 12(1)(d) repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 9 Group 5
- F3** Words in s. 12(4) repealed (19.3.1997 with effect on 1.10.1997 as mentioned in note 2 of Sch. 18 Pt. II of the repealing Act) by 1997 c. 16, s. 113, Sch. 18 Pt. II note 2
- F4** S. 12(5) repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 9 Group 5
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Marginal Citations

- M4** 1979 c. 2.
- M5** 1979 c. 5.
- M6** 1981 c. 63.
- M7** 1981 c. 63.

Changes to legislation:

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