



Finance Act 2000

2000 CHAPTER 17

PART I

EXCISE DUTIES

Enforcement of duties

25 Power to search premises.

In Part XII of the ^{M1}Customs and Excise Management Act 1979 (general supplementary provisions), for section 161 (power to search premises) substitute—

“161 Power to search premises: writ of assistance.

- (1) The powers conferred by this section are exercisable by an officer having a writ of assistance if there are reasonable grounds to suspect that anything liable to forfeiture under the customs and excise Acts—
 - (a) is kept or concealed in any building or place, and
 - (b) is likely to be removed, destroyed or lost before a search warrant can be obtained and executed.
- (2) The powers are—
 - (a) to enter the building or place at any time, whether by day or night, on any day, and search for, seize, and detain or remove any such thing, and
 - (b) so far as is necessary for the purpose of such entry, search, seizure, detention or removal, to break open any door, window or container and force and remove any other impediment or obstruction.
- (3) An officer shall not exercise the power of entry conferred by this section by night unless accompanied by a constable.
- (4) A writ of assistance shall continue in force during the reign in which it is issued and for six months thereafter.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Enforcement of duties. (See end of Document for details)

161A Power to search premises: search warrant.

- (1) If a justice of the peace is satisfied by information upon oath given by an officer that there are reasonable grounds to suspect that anything liable to forfeiture under the customs and excise Acts is kept or concealed in any building or place, he may by warrant under his hand authorise any officer, and any person accompanying an officer, to enter and search the building or place named in the warrant.
- (2) An officer or other person so authorised has power—
 - (a) to enter the building or place at any time, whether by day or night, on any day, and search for, seize, and detain or remove any such thing, and
 - (b) so far as is necessary for the purpose of such entry, search, seizure, detention or removal, to break open any door, window or container and force and remove any other impediment or obstruction.
- (3) Where there are reasonable grounds to suspect that any still, vessel, utensil, spirits or materials for the manufacture of spirits is or are unlawfully kept or deposited in any building or place, subsections (1) and (2) above apply in relation to any constable as they would apply in relation to an officer.
- (4) The powers conferred by a warrant under this section are exercisable until the end of the period of one month beginning with the day on which the warrant is issued.
- (5) A person other than a constable shall not exercise the power of entry conferred by this section by night unless accompanied by a constable.”.

Marginal Citations

M1 1979 c. 2.

26 Power to search articles.

In Part XII of the ^{M2}Customs and Excise Management Act 1979 (general supplementary provisions), after section 163 (power to search vehicles or vessels) insert—

“163A Power to search articles.

- (1) Without prejudice to any other power conferred by the Customs and Excise Acts 1979, where there are reasonable grounds to suspect that a person in the United Kingdom (referred to in this section as “the suspect”) has with him, or at the place where he is, any goods to which this section applies, an officer may—
 - (a) require the suspect to permit a search of any article that he has with him or at that place, and
 - (b) if the suspect is not under arrest, detain him (and any such article) for so long as may be necessary to carry out the search.
- (2) The goods to which this section applies are dutiable alcoholic liquor, or tobacco products, which are—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Enforcement of duties. (See end of Document for details)

- (a) chargeable with any duty of excise, and
 - (b) liable to forfeiture under the customs and excise Acts.
- (3) Notwithstanding anything in subsection (4) of section 24 of the ^{M3}Criminal Law (Consolidation) (Scotland) Act 1995 (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.
- M3** 1995 c. 39.

27 Security for customs and excise duties.

- (1) Section 157 of the ^{M4}Customs and Excise Management Act 1979 (bonds and security) is amended as follows.
- (2) In subsection (1) (power to require security), for “by bond” substitute “ (or further security) by bond, guarantee ”.
- ^{F1}(3)
- (4) In subsection (2) (bonds for the purposes of assigned matters), after “Any bond” insert “ , guarantee or other security ”.
- ^{F2}(5)
- ^{F3}(6)

Textual Amendments

- F1** S. 27(3) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 9 para. 3\(4\)](#) (with savings and transitional provisions in 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(c)
- F2** S. 27(5) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 9 para. 3\(4\)](#) (with savings and transitional provisions in 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(c)
- F3** S. 27(6) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 9 para. 3\(4\)](#) (with savings and transitional provisions in 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(c)

Marginal Citations

- M4** 1979 c. 2.

28 Civil penalties for breach of excise duty requirements.

In section 9(2)(a) of the ^{M5}Finance Act 1994 (how to calculate the penalty in cases where provision is made by any enactment for conduct to attract a penalty calculated by reference to an amount of excise duty), for “or any other enactment” substitute “ , or by or under any other enactment, ”.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Enforcement of duties. (See end of Document for details)

Marginal Citations

M5 1994 c. 9.

29 Correction of reference.

In section 127 of the ^{M6}Finance Act 1999 (interest on repayments of customs duty), in subsection (1)(b) for “Council Regulation 2454/93” substitute “ Commission Regulation 2454/93 ”.

This amendment shall be deemed always to have had effect.

Marginal Citations

M6 1999 c. 16.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading:
Enforcement of duties.