



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART VII

CUSTOMS AND EXCISE CONTROL: SUPPLEMENTARY PROVISIONS

Prevention of smuggling

83 Penalty for removing seals, etc.

- (1) Where, in pursuance of any power conferred by the customs and excise Acts or of any requirement imposed by or under those Acts, a seal, lock or mark is used to secure or identify any goods for any of the purposes of those Acts and—
 - (a) at any time while the goods are in the United Kingdom or within the limits of any port or on passage between ports in the United Kingdom [^{F1}or between a port in the United Kingdom and a port in the Isle of Man], the seal, lock or mark is wilfully and prematurely removed or tampered with by any person; or
 - (b) at any time before the seal, lock or mark is lawfully removed, any of the goods are wilfully removed by any person,that person and the person then in charge of the goods shall each be liable on summary conviction to a penalty of [^{F2}level 4 on the standard scale].
- (2) For the purposes of subsection (1) above, goods in a ship or aircraft shall be deemed to be in the charge of the master of the ship or commander of the aircraft.
- (3) Where, in pursuance of any Community requirement or practice which relates to the movement of goods between countries or of any international agreement to which the United Kingdom is a party and which so relates,—
 - (a) a seal, lock or mark is used (whether in the United Kingdom or elsewhere) to secure or identify any goods for customs or excise purposes; and
 - (b) at any time while the goods are in the United Kingdom, the seal, lock or mark is wilfully and prematurely removed or tampered with by any person,

Changes to legislation: Customs and Excise Management Act 1979, Section 83 is up to date with all changes known to be in force on or before 05 June 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](#)

that person and the person then in charge of the goods shall each be liable on summary conviction to a penalty of [^{F2}level 4 on the standard scale].

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Textual Amendments

- F1** Words inserted by [Isle of Man Act 1979 \(c. 58\), Sch. 1 para. 19](#)
- F2** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\), s. 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\), s. 289G](#) and (N.I.) by [S.I. 1984/703, \(N.I. 3\) art. 5](#)

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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\(3\)](#)