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# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART VII

#### CUSTOMS AND EXCISE CONTROL: SUPPLEMENTARY PROVISIONS

##### *Additional provisions as to information*

#### **77 Information in relation to goods imported or exported.**

- (1) An officer may require any person—
- concerned with the <sup>F1</sup>shipment for carriage coastwise of goods of which an entry or specification is required for that purpose by or under this Act; or
  - concerned in the carriage, unloading, landing or loading of goods which are being or have been imported or exported,

to furnish in such form as the officer may require any information relating to the goods and to produce and allow the officer to inspect and take extracts from or make copies of any invoice, bill of lading or other book or document whatsoever relating to the goods.

- (2) If any person without reasonable cause fails to comply with a requirement imposed on him under subsection (1) above he shall be liable on summary conviction to a penalty of [<sup>F2</sup>level 3 on the standard scale].
- (3) Where any prohibition or restriction to which this subsection applies, that is to say, any prohibition or restriction under or by virtue of any enactment with respect to—
- the exportation of goods to any particular destination; or
  - the exportation of goods of any particular class or description to any particular destination,

is for the time being in force, then, if any person about to ship for exportation or to export any goods or, as the case may be, any goods of that class or description, in the course of making entry thereof before shipment or exportation makes a declaration as to the ultimate destination thereof, and the Commissioners have reason to suspect that

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the declaration is untrue in any material particular, the goods may be detained until the Commissioners are satisfied as to the truth of the declaration, and if they are not so satisfied the goods shall be liable to forfeiture.

- (4) Any person concerned in the exportation of any goods which are subject to any prohibition or restriction to which subsection (3) above applies shall, if so required by the Commissioners, satisfy the Commissioners that those goods have not reached any destination other than that mentioned in the entry delivered in respect of the goods.
- (5) If any person required under subsection (4) above to satisfy the Commissioners as mentioned in that subsection fails to do so, then, unless he proves—
- (a) that he did not consent to or connive at the goods reaching any destination other than that mentioned in the entry delivered in respect of the goods; and
  - (b) that he took all reasonable steps to secure that the ultimate destination of the goods was not other than that so mentioned,

he shall be liable on summary conviction to a penalty of three times the value of the goods or [<sup>F2</sup>level 3 on the standard scale], whichever is the greater.

#### **Textual Amendments**

- F1** Words repealed by [Finance Act 1987 \(c. 16, SIF 40:1\)](#), ss. 10, 72(7), **Sch. 16 Part III**
- 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

#### **Modifications etc. (not altering text)**

- C1** [S. 77\(1\)](#) modified by [S.I. 1986/260](#), [regs. 5\(h\)](#), 18

### **[<sup>F3</sup>77A Information powers.**

- (1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods for which an entry or specification is required for that purpose by or under this Act shall—
- (a) furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to the goods or to the importation or exportation as the Commissioners may reasonably specify; and
  - (b) if so required by an officer, produce or cause to be produced for inspection by the officer—
    - (i) at the principal place of business of the person upon whom the demand is made or at such other place as the officer may reasonably require, and
    - (ii) at such time as the officer may reasonably require,
 any documents relating to the goods or to the importation or exportation.
- (2) Where, by virtue of subsection (1) above, an officer has power to require the production of any documents from any such person as is referred to in that subsection, he shall have the like power to require production of the documents concerned from any other person who appears to the officer to be in possession of them; but where any such other person claims a lien on any document produced by him, the production shall be without prejudice to the lien.

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- (3) An officer may take copies of, or make extracts from, any document produced under subsection (1) or subsection (2) above.
- (4) If it appears to him to be necessary to do so, an officer may, at a reasonable time and for a reasonable period, remove any document produced under subsection (1) or subsection (2) above and shall, on request, provide a receipt for any document so removed; and where a lien is claimed on a document produced under subsection (2) above, the removal of the document under this subsection shall not be regarded as breaking the lien.
- (5) Where a document removed by an officer under subsection (4) above is reasonably required for the proper conduct of a business, the officer shall, as soon as practicable, provide a copy of the document, free of charge, to the person by whom it was produced or caused to be produced.
- (6) Where any documents removed under the powers conferred by this section are lost or damaged, the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.
- (7) If any person fails to comply with a requirement under this section, he shall be liable on summary conviction to a penalty of level 3 on the standard scale.]

#### Textual Amendments

**F3** S. 77A inserted by Finance Act 1987 (c. 16, SIF 40:1), s. 10

VALID FROM 01/01/1993

#### [<sup>F4</sup>77B Information powers relating to firearms

- (1) Every person who is concerned (in whatever capacity) in the importation or exportation of weapons or firearms within the meaning of the Directive mentioned in section 75B(1) above shall—
  - (a) furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to such goods or to the importation or exportation as the Commissioners may specify for the purposes of that Directive; and
  - (b) if so required by an officer for such purposes, produce or cause to be produced for inspection by the officer—
    - (i) at the principal place of business of the person upon whom the demand is made or at such other place as the officer may reasonably require, and
    - (ii) at such time as the officer may reasonably require, any documents relating to such goods or to the importation or exportation.
- (2) Subsections (2) to (7) of section 77A <sup>F5</sup> above shall apply in relation to any requirement under this section as they apply in relation to any requirement under that section.]

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#### Textual Amendments

- F4** Ss. 77B, 77C inserted (1.1.1993) by S.I. 1992/3095, reg. 3(9).
- F5** The amount of the penalty on the level of the standard scale referred to in section 77A(7) has been increased most recently in relation to England and Wales and Scotland by the [Criminal Justice Act 1991 \(c.53\)](#), [section 17](#), which was brought into force by S.I. 1992/333; the amount in relation to Northern Ireland is set out in S.R. (N.I.) 1984 No. 253.

#### Modifications etc. (not altering text)

- C2** S. 77B restricted (3.5.1994) by 1994 c. 9, s. 20(5)(b)

VALID FROM 01/01/1993

#### <sup>F6</sup>77C Information powers relating to goods subject to certain transit arrangements

- (1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods which are subject to the transit arrangements set out in the Commission Regulation mentioned in section 75C(1) above shall—
- (a) furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to the goods or to the importation or exportation as the Commissioners may specify for the purposes of Article 16 of that Regulation (verification of procedures and documents); and
  - (b) if so required by an officer for such purposes, produce or cause to be produced for inspection by the officer—
    - (i) at the principal place of business of the person upon whom the demand is made or at such other place as the officer may reasonably require, and
    - (ii) at such time as the officer may reasonably require, any documents relating to such goods or to the importation or exportation.
- (2) Subsections (2) to (7) of section 77A above shall apply in relation to any requirement under this section as they apply in relation to any requirement under that section.

#### Textual Amendments

- F6** Ss. 77B, 77C inserted (1.1.1993) by S.I. 1992/3095, reg. 3(9).

#### 78 Customs and excise control of persons entering or leaving the United Kingdom.

- (1) Any person entering the United Kingdom shall, at such place and in such manner as the Commissioners may direct, declare any thing contained in his baggage or carried with him which—
- (a) he has obtained outside the United Kingdom; or
  - (b) being dutiable goods or chargeable goods, he has obtained in the United Kingdom without payment of duty or tax,

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and in respect of which he is not entitled to exemption from duty and tax by virtue of any order under section 13 of the <sup>M1</sup>Customs and Excise Duties (General Reliefs) Act 1979 (personal reliefs).

In this subsection “chargeable goods” means goods on the importation of which value added tax is chargeable or goods obtained in the United Kingdom before 1st April 1973 which are chargeable goods within the meaning of the <sup>M2</sup>Purchase Tax Act 1963; and “tax” means value added tax or purchase tax.

- [<sup>F7</sup>(1A) Subsection (1) above does not apply to a person entering the United Kingdom from the Isle of Man as respects anything obtained by him in the Island unless it is chargeable there with duty or value added tax and he has obtained it without payment of the duty or tax.]
- (2) Any person entering or leaving the United Kingdom shall answer such questions as the proper officer may put to him with respect to his baggage and any thing contained therein or carried with him, and shall, if required by the proper officer, produce that baggage and any such thing for examination at such place as the Commissioners may direct.
- (3) Any person failing to declare any thing or to produce any baggage or thing as required by this section shall be liable on summary conviction to a penalty of three times the value of the thing not declared or of the baggage or thing not produced, as the case may be, or [<sup>F8</sup>level 3 on the standard scale], whichever is the greater.
- (4) Any thing chargeable with any duty or tax which is found concealed, or is not declared, and any thing which is being taken into or out of the United Kingdom contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, shall be liable to forfeiture.

#### Textual Amendments

**F7** S. 78(1A) inserted by Isle of Man Act 1979 (c. 58), **Sch. 1 para. 18**

**F8** 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

#### Marginal Citations

**M1** 1979 c. 3.

**M2** 1963 c. 9.

## 79 Power to require evidence in support of information.

- (1) The Commissioners may, if they consider it necessary, require evidence to be produced to their satisfaction in support of any information required by or under Parts III to VII of this Act to be provided in respect of goods imported or exported.
- (2) Without prejudice to subsection (1) above, where any question as to the duties chargeable on any imported goods, or the operation of any prohibition or restriction on importation, depends on any question as to the place from which the goods were consigned, or any question where they or other goods are to be treated as grown, manufactured or produced, or any question as to payments made or relief from duty allowed in any country or territory, then—

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- (a) the Commissioners may require the importer of the goods to furnish to them, in such form as they may prescribe, proof of—
  - (i) any statement made to them as to any fact necessary to determine that question, or
  - (ii) the accuracy of any certificate or other document furnished in connection with the importation of the goods and relating to the matter in issue,
 and if such proof is not furnished to their satisfaction, the question may be determined without regard to that statement or to that certificate or document; and
- (b) if in any proceedings relating to the goods or to the duty chargeable thereon the accuracy of any such certificate or document comes in question, it shall be for the person relying on it to furnish proof of its accuracy.

**80 Power to require information or production of documents where origin of goods exported is evidenced under Community law or practice.**

- (1) Where on the exportation of any goods from the United Kingdom there has been furnished for the purpose of any Community requirement or practice 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 [<sup>F9</sup>level 3 on the standard scale].

**Textual Amendments**

- F9** 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

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