



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART VIII

#### WAREHOUSES AND QUEEN'S WAREHOUSES AND RELATED PROVISIONS ABOUT PIPE-LINES

#### **100 General offences relating to warehouses and warehoused goods.**

- (1) Any person who, except with the authority of the proper officer or for just and sufficient cause, opens any of the doors or locks of a warehouse or Queen's warehouse or makes or obtains access to any such warehouse or to any goods warehoused therein shall be liable on summary conviction to a penalty of [<sup>F1</sup>[<sup>F2</sup>level 5 on the standard scale]] [<sup>F2</sup>£20,000] and may be detained.
- (2) Where—
  - (a) any goods which have been [<sup>F3</sup>declared for a storage procedure or] entered for warehousing [<sup>F4</sup>or are otherwise required to be deposited in a warehouse] are taken into the warehouse without the authority of, or otherwise than in accordance with any directions given by, the proper officer; or
  - (b) save as permitted by the Customs and Excise Acts 1979 or by or under warehousing regulations, any goods which have been [<sup>F5</sup>declared for a storage procedure or] entered for warehousing [<sup>F4</sup>or are otherwise required to be deposited in a warehouse] are removed without being duly warehoused or are otherwise not duly warehoused; or
  - (c) any goods which have been deposited in a warehouse or Queen's warehouse are unlawfully removed therefrom or are unlawfully loaded into any [<sup>F6</sup>vehicle] for removal or for exportation or use as stores; or
  - [<sup>F7</sup>(d) any goods are concealed at a time before they are warehoused when they have been [<sup>F8</sup>declared for a storage procedure or] entered for warehousing or are otherwise required to be deposited in a warehouse or when they are required to be in the custody or under the control of the occupier of a warehouse; or]

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- (e) any goods which have been lawfully permitted to be removed from a warehouse or Queen’s warehouse without payment of duty for any purpose are not duly delivered at the destination to which they should have been taken in accordance with that permission,  
those goods shall be liable to forfeiture.
- (3) If any person who took, removed, loaded or concealed any goods as mentioned in subsection (2) above did so with intent to defraud Her Majesty of any duty chargeable thereon or to evade any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, he shall be guilty of an offence under this subsection and may be detained.
- (4) A person guilty of an offence under subsection (3) above shall be liable—
- (a) on summary conviction, to a penalty of [<sup>F9</sup>the prescribed sum][<sup>F9</sup>£20,000] 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 [<sup>F10</sup>7 years], or to both.
- [<sup>F11</sup>(5) In this section “warehouse”, except in the expression “Queen’s warehouse”, means a customs warehouse or an excise warehouse.]

#### Textual Amendments

- F1** 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
- F2** S. 100(1): sum substituted for words (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), **Sch. 2 para. 1(13)(a)** (with reg. 5(1))
- F3** Words in s. 100(2)(a) inserted (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. 88(2)(a)** (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)
- F4** Words in s. 100(2)(a)(b) inserted (9.12.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 3(1), **Sch. 2 para. 3(a)**; [S.I. 1992/3104](#), **art. 2(1)**.
- F5** Words in s. 100(2)(b) inserted (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. 88(2)(b)** (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)
- F6** Word in s. 100(2)(c) 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. 88(2)(c)** (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)
- F7** S. 100(2)(d) substituted (9.12.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 3(1), **Sch. 2 para. 3(b)**; [S.I. 1992/3104](#), **art. 2(1)**.
- F8** Words in s. 100(2)(d) inserted (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. 88(2)(d)** (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)
- F9** S. 100(4)(a): sum substituted for words (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), **Sch. 2 para. 1(13)(b)** (with reg. 5(1))

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**F10** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 12\(1\)\(a\)\(6\)](#)

**F11** [S. 100\(5\)](#) inserted (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. 88\(3\)](#) (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\(a\)](#)

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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\(3\)](#)