



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART XII

#### GENERAL AND MISCELLANEOUS

##### *General powers, etc.*

#### **159 Power to examine and take account of goods.**

- (1) Without prejudice to any other power conferred by the Customs and Excise Acts 1979, an officer may examine and take account of any goods—
- (a) which are imported; or
  - <sup>[F1]</sup>(aa) which are subject to the control of any officer of Revenue and Customs as a result of Part 1 of the Taxation (Cross-border Trade) Act 2018; or
  - (ab) which have been discharged from a Customs procedure under Part 1 of the Taxation (Cross-border Trade) Act 2018 so far as necessary for the purpose of verifying any Customs declaration or any document required to accompany it; or]
  - (b) which are in a warehouse or Queen's warehouse; or
  - <sup>[F2]</sup>(bb) which are in a free zone; or]
  - (c) which have been loaded into any ship or aircraft at any place in the United Kingdom <sup>[F3]</sup>or the Isle of Man]; or
  - (d) which are <sup>[F4]</sup>declared] for exportation or for use as stores; or
  - (e) which are brought to any place in the United Kingdom for exportation or for shipment for exportation or as stores; or
  - (f) in the case of which any claim for drawback, allowance, rebate, remission or repayment of duty is made;

and may for that purpose <sup>[F5]</sup>open or unpack any container or] require any container to be opened or unpacked <sup>[F6]</sup>and search it or anything in it.] .

*Changes to legislation: Customs and Excise Management Act 1979, Section 159 is up to date with all changes known to be in force on or before 23 April 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*

- (2) Any examination of goods by an officer under the Customs and Excise Acts 1979 shall be made at such place as the Commissioners appoint for the purpose.
- (3) In the case of such goods as the Commissioners may direct, and subject to such conditions as they see fit to impose, an officer may permit goods to be skipped on the quay or bulked, sorted, lotted, packed or repacked before account is taken thereof.
- (4) Any opening, unpacking, weighing, measuring, repacking, bulking, sorting, lotting, marking, numbering, loading, unloading, carrying or landing of goods or their containers for the purposes of, or incidental to, the examination by an officer, removal or warehousing thereof shall be done, and any facilities or assistance required for any such examination shall be provided, by or at the expense of the proprietor of the goods <sup>[F7]</sup>; but if an officer opens or unpacks any container, or searches it or anything in it, the Commissioners are to bear the expense of doing so.]

<sup>[F8]</sup>(4A) But, in the case of anything done for the purpose of verifying any Customs declaration or any document required to accompany it—

- (a) the reference in subsection (4) to the proprietor of the goods is a reference to the declarant, and
- (b) if, while the goods are being moved to a place for examination, an act which was not authorised by the Commissioners is, without reasonable excuse, done by any person in relation to the goods, the declarant is liable on summary conviction to a penalty of level 3 on the standard scale.

(4B) In subsection (4A) “the declarant”, in relation to a Customs declaration in respect of any goods, means—

- (a) the person who has made the declaration, or
- (b) the person on whose behalf it was made.]

- (5) If any imported goods which an officer has power under the Customs and Excise Acts 1979 to examine are without the authority of the proper officer removed from customs and excise charge before they have been examined, those goods shall be liable to forfeiture.
- (6) If any goods falling within subsection (5) above are removed by a person 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, that person shall be guilty of an offence under this subsection and may be detained.
- (7) A person guilty of an offence under subsection (6) 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.
- (8) Without prejudice to the foregoing provisions of this section, where by this section or by or under any other provision of the Customs and Excise Acts 1979 an account is authorised or required to be taken of any goods for any purpose by an officer, the Commissioners may, with the consent of the proprietor of the goods, accept as the account of those goods for that purpose an account taken by such other person as may be approved in that behalf by both the Commissioners and the proprietor of the goods.

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### Textual Amendments

- F1** S. 159(1)(aa)(ab) 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. 107(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)
- F2** S. 159(1)(bb) inserted by [Finance Act 1984 \(c. 43, SIF 40:1\)](#), s. 8, **Sch. 4 Pt. II para. 5**
- F3** Words inserted by [Isle of Man Act 1979 \(c. 58\)](#), **Sch. 1 para. 22**
- F4** Word in s. 159(1)(d) 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. 107(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)
- F5** Words in s. 159(1) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), s. 117(4)(a)
- F6** Words in s. 159(1) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), s. 117(4)(b)
- F7** Words in s. 159(4) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\)](#), s. 117(5)
- F8** S. 159(4A)(4B) 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. 107(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)
- F9** S. 159(7)(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(18)** (with reg. 5(1))
- F10** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. 12(1)(a)(6)

### Modifications etc. (not altering text)

- C1** S. 159 modified (10.1.2012) by [The Postal Packets \(Revenue and Customs\) Regulations 2011 \(S.I. 2011/3036\)](#), regs. 1, 7 (with reg. 25)
- C2** Ss. 158-160 applied (with modifications) (6.4.2018) by [The Soft Drinks Industry Levy \(Enforcement\) Regulations 2018 \(S.I. 2018/264\)](#), regs. 1(1), 2, **Sch.** (with regs. 3-5)
- C3** S. 159(1) amended by [S.I. 1990/2167](#), art. 4, **Sch. para. 24**
- C4** S. 159(2) excluded by 1994 c. 9, s. 24(10) (as inserted (15.3.2018) by [Finance Act 2018 \(c. 3\)](#), s. 46(4))

**Changes to legislation:**

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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\(3\)](#)