



Customs and Excise Management Act 1979

CHAPTER 2

CUSTOMS AND EXCISE MANAGEMENT ACT 1979

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- 1 Section 50(4), 68(3) and 170(3) of this Act shall have...
- 2 Section 50(4), 68(3) and 170(3) of this Act shall have...
- 3 In this Schedule Class A drug, Class B drug ,...

SCHEDULE 2 — Composite Goods: Supplementary Provisions as to Excise Duties and Drawbacks

Duties

- 1 (1) Where under subsection (1) of the principal section imported...
- 2 Where a direction given by virtue of paragraph 1 above...
- 3 Nothing in paragraphs 1 and 2 above shall affect the...

Drawbacks

- 4 Where a direction is given by virtue of paragraph 1...
- 5 (1) Where, in the case of imported goods of any...

Supplementary

- 6 Where any order under paragraph 1 or 5 above directs...
- 7 Where a resolution passed by the House of Commons has...
- 8 The power to make orders under this Schedule shall be...

Interpretation

- 9 In this Schedule the principal section means section 126 of...

SCHEDULE 2A — Supplementary provisions relating to the detention of things as liable to forfeiture

Interpretation

- 1 In this Schedule, references (however expressed) to a thing being...

Period of detention

- 2 (1) This paragraph applies where a thing is detained.

Notice of detention

- 3 (1) The Commissioners must take reasonable steps to give written...

Unauthorised removal or disposal: penalties etc

- 4 (1) This paragraph applies where a thing is detained and,...
- 5 (1) This paragraph applies where— (a) a thing is detained...

SCHEDULE 3 — Provisions Relating to Forfeiture

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Notice of seizure

- 1 (1) The Commissioners shall, except as provided in sub-paragraph (2)...
2 Notice under paragraph 1 above shall be given in writing...

Notice of claim

- 3 Any person claiming that any thing seized as liable to...
4 (1) Any notice under paragraph 3 above shall specify the...

Condemnation

- 5 If on the expiration of the relevant period under paragraph...
6 Where notice of claim in respect of any thing is...
7 Where any thing is in accordance with either of paragraphs...

Proceedings for condemnation by court

- 8 Proceedings for condemnation shall be civil proceedings and may be...
9 Proceedings for the condemnation of any thing instituted in a...
10 (1) In any proceedings for condemnation instituted in England, Wales...
11 (1) In the case of any proceedings for condemnation instituted...
12 Where an appeal, including an appeal by way of case...

Provisions as to proof

- 13 In any proceedings arising out of the seizure of any...
14 In any proceedings, the condemnation by a court of any...

Special provisions as to certain claimants

- 15 For the purposes of any claim to, or proceedings for...

Power to deal with seizures before condemnation, etc.

- 16 Where any thing has been seized as liable to forfeiture...
17 (1) If, where any thing is delivered up, sold or...

Unauthorised removal or disposal: penalties etc

- 18 (1) This paragraph applies where a thing is seized as...
19 (1) This paragraph applies where— (a) a thing is seized...

SCHEDULE 4 — Consequential Amendments

*Construction of references in Acts passed before
1st April 1909 and in instruments made thereunder*

- 1 Save where the context otherwise requires, any reference in, or...
2

Diplomatic Privileges Act 1964

- 3 In section 2 of the Diplomatic Privileges Act 1964, after...

Provisional Collection of Taxes Act 1964

- 4 In section 3 of the Provisional Collection of Taxes Act...

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5 In section 3(3) of the Provisional Collection of Taxes Act...

Consular Relations Act 1968

6 In section 1 of the Consular Relations Act 1968, after...

7 In section 5 of the Consular Relations Act 1968, after...

Misuse of Drugs Act 1971

8 In section 12(1)(b) of the Misuse of Drugs Act 1971, ...
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Table of textual amendments

12 In the enactments specified in the following Table, for so...

SCHEDULE 5 — Transitory Consequential Amendments of Enactments Relating to Purchase Tax

Purchase Tax Act 1963

1 In section 1(3)(a) of the Purchase Tax Act 1963 (in...

2 (1) In section 25 of the 1963 Act the amendments...

3 (1) In section 34 of the 1963 Act the amendments...

4 In Schedule 2 to the 1963 Act, in paragraph 2...

Finance Act 1964

5 In section 10(2)(b) of the Finance Act 1964—

Finance Act 1967

6 In section 9(1) of the Finance Act 1967 for the...

SCHEDULE 6 — REPEALS

SCHEDULE 7 — Saving and Transitional Provisions

1 Notwithstanding the repeal by this Act of section 258 of...

2 Notwithstanding the repeal by this Act of subsections (2) and...

3 Notwithstanding the repeal by this Act of section 308(3) of...

4

5 The repeal by this Act of section 5(4) of the...

6 The repeal by this Act of any enactment already repealed...

7 The repeal by this Act of section 8(4) of the...

8 Any such reference as is specified in paragraph 1 of...

9 Any such reference as is specified in sub-paragraph (2), (6)...

10 (1) Any provision of this Act relating to anything done...

11 Any functions which, immediately before the commencement of this Act,...

12 (1) The repeal by this Act of subsection (4) of...

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Changes and effects yet to be applied to :

- s. 119 heading word substituted by [S.I. 2022/109 reg. 2\(3\)\(a\)](#) (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. 1(1) word substituted by [2023 c. 30 Sch. 13 para. 22\(4\)\(a\)](#)
- s. 1(1) words omitted by [2023 c. 30 Sch. 13 para. 22\(2\)](#)
- s. 1(1) words omitted by [2023 c. 30 Sch. 13 para. 22\(3\)](#)
- s. 1(1) words omitted by [2023 c. 30 Sch. 13 para. 22\(4\)\(b\)](#)
- s. 1(1) words omitted by [2023 c. 30 Sch. 13 para. 22\(4\)\(c\)](#)
- s. 21(6) words substituted by [2003 c. 44 Sch. 26 para. 26\(2\)](#)
- s. 33(4) words substituted by [2003 c. 44 Sch. 26 para. 26\(3\)](#)
- s. 34(2) words substituted by [2003 c. 44 Sch. 26 para. 26\(4\)\(a\)](#)
- s. 34(3) words substituted by [2003 c. 44 Sch. 26 para. 26\(4\)\(b\)](#)
- s. 50(4) words substituted by [2024 c. 3 s. 32\(3\)\(a\)](#)
- s. 50(4)(b) modified by S.I. 2019/600, reg. 54(5)(6) (as inserted) by [S.I. 2021/922 reg. 32\(c\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2021/922 is superseded by The Republic of Belarus (Sanctions) (EU Exit) (Amendment) (No. 2) Regulations 2021 (S.I. 2021/1146))
- s. 50(4)(b) modified by S.I. 2019/600, reg. 54(5)(6) (as inserted) by [S.I. 2021/1146 reg. 32\(c\)](#)
- s. 50(4)(b) word substituted by [2024 c. 3 s. 32\(1\)](#)
- s. 50(5A) words substituted by [2024 c. 3 s. 32\(3\)\(b\)](#)
- s. 50(5B)(b) word substituted by [2024 c. 3 s. 32\(3\)\(d\)](#)
- s. 50(5C) omitted by [2024 c. 3 s. 32\(3\)\(e\)](#)
- s. 50(5AA) omitted by [2024 c. 3 s. 32\(3\)\(c\)](#)
- s. 53(9)(b) word substituted by [2024 c. 3 s. 32\(1\)](#)
- s. 63(2) words substituted by [S.I. 2022/109 reg. 2\(2\)\(a\)](#) (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. 63(4) words substituted by [S.I. 2022/109 reg. 2\(2\)\(b\)](#) (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. 63(6)(b) word substituted by [2024 c. 3 s. 32\(1\)](#)
- s. 63(7) words inserted by [S.I. 2022/109 reg. 2\(2\)\(c\)\(i\)](#) (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. 63(7) words substituted by [S.I. 2022/109 reg. 2\(2\)\(c\)\(ii\)](#) (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. 68(3) words substituted by [2024 c. 3 s. 32\(4\)\(a\)](#)

- s. 68(3)(b) amendment to earlier affecting provision S.I. 2019/600, reg. 54(1) by [S.I. 2021/1146 reg. 32\(a\)](#)
- s. 68(3)(b) modified by [S.I. 2020/733 reg. 55\(1\)\(2\)](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked prospectively by S.I. 2020/1278, regs. 1(2), 66(4))
- s. 68(3)(b) word substituted by [2024 c. 3 s. 32\(1\)](#)
- s. 68(4) word substituted by [2024 c. 3 s. 32\(4\)\(b\)](#)
- s. 68(4B) omitted by [2024 c. 3 s. 32\(4\)\(d\)](#)
- s. 68(4AA) omitted by [2024 c. 3 s. 32\(4\)\(c\)](#)
- s. 68A(2)(b) word substituted by [2024 c. 3 s. 32\(1\)](#)
- s. 75A(6)(d) repealed by [S.I. 1999/2789 \(N.I.\) Sch. 3](#)
- s. 77A applied (with modifications) by [S.I. 2020/733 reg. 44](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked prospectively by S.I. 2020/1278, regs. 1(2), 66(4))
- s. 95(2) words inserted by [2023 c. 30 s. 110\(3\)](#)
- s. 100(4)(b) word substituted by [2024 c. 3 s. 32\(1\)](#)
- s. 112(3) words substituted by [2023 c. 30 Sch. 13 para. 23\(2\)](#)
- s. 112(6) words substituted by [2023 c. 30 Sch. 13 para. 23\(3\)](#)
- s. 113(6) words substituted by [2023 c. 30 Sch. 13 para. 24](#)
- s. 118A(6)(f) words repealed by [S.I. 1999/2789 \(N.I.\) Sch. 3](#)
- s. 119(1) words substituted by [S.I. 2022/109 reg. 2\(3\)\(b\)\(i\)](#) (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. 119(1) words substituted by [S.I. 2022/109 reg. 2\(3\)\(b\)\(ii\)](#) (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. 119(2) omitted by [S.I. 2022/109 reg. 2\(3\)\(c\)](#) (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. 119(2) repealed by [1981 c. 35 Sch. 19 Pt. 1 Note](#)
- s. 119(3) words substituted by [S.I. 2022/109 reg. 2\(3\)\(d\)](#) (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. 119(5) omitted by [S.I. 2022/109 reg. 2\(3\)\(e\)](#) (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. 119(6) omitted by [S.I. 2022/109 reg. 2\(3\)\(e\)](#) (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. 132 repealed (prosp.) by [1999 c. 16 s. 11\(3\)s. 11\(4\)139Sch. 20 Pt. 1\(2\) Note](#)
- s. 136(2)(b) word substituted by [2024 c. 3 s. 32\(1\)](#)
- s. 136(5)(b) substituted by [2023 c. 30 Sch. 13 para. 25](#)
- s. 138 applied (with modifications) by [S.I. 2020/733 reg. 54\(4\)](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked prospectively by S.I. 2020/1278, regs. 1(2), 66(4))

- s. 145 applied (with modifications) by [S.I. 2020/733 reg. 54\(5\)\(6\)](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked prospectively by S.I. 2020/1278, regs. 1(2), 66(4))
- s. 146 applied (with modifications) by [S.I. 2020/733 reg. 54\(5\)\(6\)](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked prospectively by S.I. 2020/1278, regs. 1(2), 66(4))
- s. 147 applied (with modifications) by [S.I. 2020/733 reg. 54\(5\)\(6\)](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked prospectively by S.I. 2020/1278, regs. 1(2), 66(4))
- s. 148(1) applied (with modifications) by [S.I. 2020/733 reg. 54\(5\)\(6\)](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked prospectively by S.I. 2020/1278, regs. 1(2), 66(4))
- s. 150 applied (with modifications) by [S.I. 2020/733 reg. 54\(5\)\(6\)](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked prospectively by S.I. 2020/1278, regs. 1(2), 66(4))
- s. 151 applied (with modifications) by [S.I. 2020/733 reg. 54\(5\)\(6\)](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked prospectively by S.I. 2020/1278, regs. 1(2), 66(4))
- s. 152 applied (with modifications) by [S.I. 2020/733 reg. 54\(5\)\(6\)](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked prospectively by S.I. 2020/1278, regs. 1(2), 66(4))
- s. 154 applied (with modifications) by [S.I. 2020/733 reg. 54\(5\)\(6\)](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked prospectively by S.I. 2020/1278, regs. 1(2), 66(4))
- s. 155 applied (with modifications) by [S.I. 2020/733 reg. 54\(5\)\(6\)](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked prospectively by S.I. 2020/1278, regs. 1(2), 66(4))
- s. 159(7)(b) word substituted by [2024 c. 3 s. 32\(1\)](#)
- s. 160(2) words substituted by [2023 c. 30 Sch. 13 para. 26\(2\)](#)
- s. 170(2) amendment to earlier affecting provision S.I. 2019/600, reg. 54(3) by [S.I. 2021/1146 reg. 32\(b\)](#)
- s. 170(3) words substituted by [2024 c. 3 s. 32\(5\)\(a\)](#)
- s. 170(3)(b) modified by [S.I. 2020/733 reg. 55\(3\)\(4\)](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked prospectively by S.I. 2020/1278, regs. 1(2), 66(4))
- s. 170(3)(b) word substituted by [2024 c. 3 s. 32\(1\)](#)
- s. 170(4A) word substituted by [2024 c. 3 s. 32\(5\)\(b\)](#)
- s. 170(4B)(b) word substituted by [2024 c. 3 s. 32\(5\)\(d\)](#)
- s. 170(4C) omitted by [2024 c. 3 s. 32\(5\)\(e\)](#)
- s. 170(4AA) omitted by [2024 c. 3 s. 32\(5\)\(c\)](#)
- s. 170B(1)(b) word substituted by [2024 c. 3 s. 32\(1\)](#)
- s. 171(4) excluded by [S.I. 2020/733 reg. 50\(4\)](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked prospectively by S.I. 2020/1278, regs. 1(2), 66(4))
- s. 178(2) words omitted by [2023 c. 30 Sch. 13 para. 27](#)

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\(3\)](#)