



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART VII

CUSTOMS AND EXCISE CONTROL: SUPPLEMENTARY PROVISIONS

Prevention of smuggling

81 Power to regulate small craft.

- (1) In this section “small ships” means—
 - (a) ships not exceeding 100 tons register; and
 - (b) hovercraft, of whatever size.
- (2) The Commissioners may make general regulations with respect to small ships and any such regulations may in particular make provision as to the purposes for which and the limits within which such ships may be used.
- (3) Different provision may be made by regulations under this section for different classes or descriptions of small ships.
- (4) The Commissioners may, in respect of any small ship, grant a licence exempting that ship from all or any of the provisions of any regulations made under this section.
- (5) Any such licence may be granted for such period, for such purposes and subject to such conditions and restrictions as the Commissioners see fit, and may be revoked at any time by the Commissioners.
- (6) Any small ship which, except under and in accordance with the terms of a licence granted under this section, is used contrary to any regulation made under this section, and any ship granted such a licence which is found not to have that licence on board, shall be liable to forfeiture.

Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Prevention of smuggling is up to date with all changes known to be in force on or before 07 May 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

- (7) Every boat belonging to a British ship and every other vessel not exceeding 100 tons register, [^{F1}not being a fishing vessel registered under Part II of the Merchant Shipping Act 1995] and every hovercraft, shall be marked in such manner as the Commissioners may direct, and any such boat, vessel or hovercraft which is not so marked shall be liable to forfeiture.

Textual Amendments

- F1** Words in s. 81(7) substituted (1.1.1996) by 1995 c. 21, s. 314(2), 316(2), **Sch. 13 para. 53(3)** (with s. 312(1))

82 Power to haul up revenue vessels, patrol coasts, etc.

- (1) The person in command or charge of any vessel in the service of Her Majesty which is engaged in the prevention of smuggling—
- (a) may haul up and leave that vessel on any part of the coast or of the shore or bank of any river or creek; and
 - (b) may moor that vessel at any place below high water mark on any part of the coast or of any such shore or bank.
- (2) Any officer and any person acting in aid of an officer or otherwise duly engaged in the prevention of smuggling may for that purpose patrol upon and pass freely along and over any part of the coast or of the shore or bank of any river or creek, over any railway [^{F2}or railway customs area] or aerodrome or land adjoining any aerodrome, and over any land in Northern Ireland within the prescribed area.
- (3) Nothing in this section shall authorise the use of or entry into any garden or pleasure ground.

Textual Amendments

- F2** Words in s. 82(2) 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. 80** (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)

Modifications etc. (not altering text)

- C1** S. 82 amended by S.I. 1987/2114, reg. 2

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 [^{F3}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,

Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Prevention of smuggling is up to date with all changes known to be in force on or before 07 May 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 [^{F4}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,that person and the person then in charge of the goods shall each be liable on summary conviction to a penalty of [^{F4}level 4 on the standard scale].

Textual Amendments

- F3** Words inserted by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 1 para. 19](#)
- F4** 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

^{F5}84 **Penalty for signalling to smugglers.**

.....

Textual Amendments

- F5** S. 84 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), [ss. 52\(1\)\(a\) \(iv\), 53\(1\)](#), [Sch. 5](#); [S.I. 2005/1126](#), art. 2(2)(i)

85 Penalty for interfering with revenue vessels, etc.

- (1) Any person who save for just and sufficient cause interferes in any way with any ^{F6}... vehicle, buoy, anchor, chain, rope or mark which is being used for the purposes of any functions of the Commissioners under Parts III to VII of this Act shall be liable on summary conviction to a penalty of [^{F7}level 1 on the standard scale].
- (2) Any person who fires upon any [^{F8}vehicle] in the service of Her Majesty while that vessel, aircraft or vehicle is engaged in the prevention of smuggling shall be liable on conviction on indictment to imprisonment for a term not exceeding 5 years.

Textual Amendments

- F6** Words in [s. 85\(1\)](#) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [s. 57\(1\)\(a\)](#), [Sch. 7 para. 81\(2\)](#) (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\(a\)](#)

Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Prevention of smuggling is up to date with all changes known to be in force on or before 07 May 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

- F7** 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
- F8** Word in s. 85(2) 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. 81(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}86 Special penalty where offender armed or disguised.

.....

Textual Amendments

- F9** S. 86 repealed (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 52(1)(a) (v), 53(1), Sch. 5; S.I. 2005/1126, art. 2(2)(i)

87 Penalty for offering goods for sale as smuggled goods.

If any person offers any goods for sale as having been imported without payment of duty, or as having been otherwise unlawfully imported, then, whether or not the goods were so imported or were in fact chargeable with duty, the goods shall be liable to forfeiture and the person so offering them for sale shall be liable on summary conviction to a penalty of three times the value of the goods or [^{F10}level 3 on the standard scale], whichever is the greater, and may be detained.

Textual Amendments

- F10** 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

Changes to legislation:

Customs and Excise Management Act 1979, Cross Heading: Prevention of smuggling is up to date with all changes known to be in force on or before 07 May 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.

[View outstanding changes](#)

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\(3\)](#)