



Finance (No. 2) Act 1945

1945 CHAPTER 13

PART I

PURCHASE TAX, CUSTOMS AND EXCISE.

Release of Imported Goods.

13 Release of imported goods.

- (1) Where it is impracticable immediately to ascertain whether any or what customs duty is payable in respect of any goods, the Commissioners may, if they think fit, upon the making of an entry of the goods for home consumption and upon the giving by the importer or his agent of security for payment of the duty by deposit of money or otherwise to their satisfaction, allow the goods to be delivered.
- (2) The Commissioners may treat an entry made for the purposes of the preceding subsection as a perfect entry if it contains all such particulars required for perfect entry as are then known to the importer or his agent, and in that event the importer or his agent shall supply the remaining particulars as soon as may be to the Commissioners.
- (3) Where goods are allowed to be delivered under this section, the Commissioners shall, when they have determined the amount of duty which in their opinion is payable, give to the importer or his agent a notice specifying that amount, and that amount shall, subject to the provisions of the next following subsection, be deemed to be the proper duty payable, and, where a deposit has been made under subsection (1) of this section, such additional amount shall be paid, or such amount shall be repaid, as-; may be required.
- (4) Sections thirty and thirty-one of the Customs Consolidation Act, 1876 (which relate to disputes respecting duties of customs) shall (both as originally enacted and as applied by any subsequent enactment) apply in relation to the amount specified in such a notice as aforesaid as if, on the date of the notice, the goods had been delivered under the said section thirty on deposit of the said amount:

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Provided that where no amount has been deposited under subsection (1) of this section or the amount deposited thereunder is less than the amount specified in the notice, it shall not be competent for proceedings to be commenced in accordance with the said section thirty to ascertain whether any or what duty is payable on the goods until the amount specified in the notice, or the difference between that amount and the amount so deposited, as the case may be, has been paid, and no interest shall be allowed under the said section thirty-one in respect of any period before the said amount or the said difference, as the case may be, is paid.

- (5) Where goods which have been delivered out of a warehouse for removal under bond to be rewarehoused are delivered under this section without having been rewarehoused, the duty to be paid on the goods shall, notwithstanding anything in section nine of the Finance Act, 1900 (which, as amended by section three of the Finance Act, 1911, provides that the duty to be paid shall be the duty chargeable at the date on which duty is paid) be the duty chargeable on the date on which security is given under this section.

14 Purchase tax : provisions as to application of customs enactments to imported chargeable goods.

- (1) The reference to enactments relating to Customs generally in subsection (1) of section eleven of the Finance Act, 1944 (which provides that such enactments are to have effect, subject to the provisions of that section, in relation to imported goods that are chargeable goods for the purposes of purchase tax) shall include a reference to any such enactment passed or made after the passing of the Finance Act, 1944, unless the contrary intention appears.
- (2) Subsection (4) of the last preceding section shall, in its application as respects purchase tax by virtue of subsection (1) of section eleven of the Finance Act, 1944, be limited as follows, that is to say, that, so far as regards any question as to the wholesale value of goods subsections (2) and (3) of section twenty-one of the Finance (No. 2) Act, 1940 (which relate to the determination by arbitration of any such question and to the deposit of tax pending a reference to arbitration) shall have effect to the exclusion of sections thirty and thirty-one of the Customs Consolidation Act, 1876.