



Finance (No. 2) Act 1945

1945 CHAPTER 13

PART I

PURCHASE TAX, CUSTOMS AND EXCISE.

Release of Imported Goods.

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.