



# Finance Act 1966

## 1966 CHAPTER 18

### PART I

#### CUSTOMS AND EXCISE

##### *Export rebates.*

#### **9 Restriction on export rebates for goods consigned to Convention area.**

- (1) No person shall be entitled to rebate under section 7 of the Finance (No. 2) Act 1964 (export rebates) in respect of goods exported from the United Kingdom if a Convention rate of duty (as defined in the European Free Trade Association Act 1960) is applied to those goods after being so exported, and the Commissioners may require an applicant for rebate under that section in respect of any goods to satisfy them that a Convention rate of duty has not been, and will not be, applied to the goods at any time after the exportation.
- (2) A person who has received a rebate for which he is or becomes disentitled in consequence of this section shall be liable to repay the amount of that rebate to the Commissioners, and shall be under a duty to inform the Commissioners of any event giving rise to such a liability.

A person failing to give the Commissioners any information which it is his duty to give under this subsection shall be liable to a penalty of one hundred pounds (but without prejudice to any other penalty which may be imposed for making an untrue declaration or otherwise).

- (3) The Commissioners may under subsection (1) above require an applicant for rebate to give them a declaration in writing made to the best of his knowledge and belief and in such form and manner as the Commissioners may direct that a Convention rate of duty has not been, and will not be, applied to the goods at any time after the exportation, and may if they think fit accept that declaration without further proof or verification, but without prejudice to enforcement of the liability under subsection (2) above.

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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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- (4) Section 9(1) of the Finance (No. 2) Act 1964 (powers of obtaining information to determine whether a rebate is repayable under section 8 of that Act) shall apply as if references to section 8 of that Act included references to subsection (2) of this section.
- (5) References in this section to the application of a Convention rate of duty are references to the application in any part of the Convention area (other than the United Kingdom) of a Convention rate of duty where that results in the payment of less duty than would be payable if the goods were not of Convention area origin.
- (6) Sections 10 and 11 of the European Free Trade Association Act 1960 as for the time being in force shall apply for the interpretation of this section.
- (7) Subsection (1) of this section shall not apply to rebate payable by reference to the exportation of goods before 1st January 1967.