



# Finance Act 1977

## 1977 CHAPTER 36

### PART I

#### CUSTOMS AND EXCISE

#### **10 Duties or levies on goods passing into free circulation etc.**

- (1) In any case where—
  - (a) goods which are not for the time being in free circulation in member States are imported into the United Kingdom from another member State, and
  - (b) in accordance with the Treaties the goods either are allowed to be put on the market in the United Kingdom or to be destroyed or otherwise cease to be subject to special arrangements involving the suspension of, or the giving of relief from, duties or levies in another member State,then, in such circumstances as may be prescribed, duties of customs or levies shall be charged on or in respect of the goods by virtue of this section.
- (2) Any question whether goods are at any time in free circulation in member States shall be determined in accordance with the Treaties.
- (3) The amount of the duty of customs or levy which, in any particular prescribed circumstances, is charged on or in respect of any goods by virtue of this section shall be such as, in accordance with the Treaties, may either be prescribed or determined in a prescribed manner.
- (4) Duties of customs charged by virtue of this section shall be treated as [<sup>F1</sup>EU] customs duties charged under subsection (1) of section 5 of the <sup>M1</sup>European Communities Act 1972 and levies charged by virtue of this section shall be treated as agricultural levies, as defined in subsection (8) of section 6 of that Act; and the provisions of, and of the enactments referred to in, [<sup>F2</sup>the said section 6] shall apply accordingly.
- (5) In this section “prescribed” means prescribed by regulations [<sup>F3</sup>made by statutory instrument by the Commissioners which shall be subject to annulment in pursuance of a resolution of either House of Parliament].

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1977, Section 10. (See end of Document for details)*

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- (6) This section and, except in so far as any such regulations otherwise provide, any regulations made under it shall have effect in relation to goods imported into the United Kingdom on or after 1st July 1977.

**Textual Amendments**

- F1** Word in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 6 (with arts. 3(2)(3), 4(2), 6(4)(5))
- F2** Words substituted by [Customs and Excise Duties \(General Reliefs\) Act 1979 \(c. 3\)](#), **Sch. 2 para. 6**
- F3** Words substituted by [Customs and Excise Management Act 1979 \(c. 2\)](#), s. 177, **Sch. 4 para. 12** Table Pt. I

**Marginal Citations**

- M1** 1972 c. 68.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1977, Section 10.