



Finance Act 1977

1977 CHAPTER 36

PART I

CUSTOMS AND EXCISE

8 Regulations where duty depends on use

- (1) The Commissioners may, in accordance with subsection (2) below, make regulations applying in cases where any question as to the duties of customs chargeable on any goods depends on the use to be made of them.
- (2) In cases in which a Community instrument makes provision for the purpose of securing that the relevant use is made of the goods, regulations under this section may make provision for any matter which under the instrument is required or authorised to be dealt with by the authorities of member States or which otherwise arises out of the instrument; and in other cases regulations under this section may make such provision for that purpose as appears to the Commissioners to be necessary or expedient.
- (3) Section 255A of the Customs and Excise Act 1952 (which makes provision for purposes including that mentioned in subsection (2) above) shall, with effect from such day as may be appointed by regulations under this section, be amended as follows—
 - (a) for the words " on the use to be made of any goods or on any other matter " there shall be substituted the words " on any matter (other than the use to be made of the goods) ";
 - (b) the words " for securing that the goods will be so used or otherwise " shall be omitted.