

SCHEDULES

SCHEDULE 4

Section 177(1).

CONSEQUENTIAL AMENDMENTS

*Construction of references in Acts passed before
1st April 1909 and in instruments made thereunder*

- 1 Save where the context otherwise requires, any reference in, or in any instrument made under, any enactment relating to customs or excise passed before 1st April 1909 to any of the persons mentioned in column 1 of the following Table shall be construed as a reference to the persons respectively specified in relation thereto in column 2.

TABLE

<i>Original reference</i>	<i>To be construed as reference to—</i>
Commissioners of Customs	} Commissioners of Customs and Excise.
Commissioners of Inland Revenue	
Commissioners of Excise	
Solicitor for the Customs	} Solicitor for the Customs and Excise.
Solicitor of Inland Revenue	
Secretary for the Customs	} Secretary to the Commissioners of Customs and Excise.
Secretary of the Commissioners of Inland Revenue	
Accountant and Comptroller General of Customs	} Accountant and Comptroller General of the Customs and Excise.
Accountant and Comptroller General of Inland Revenue	
Collector of Customs	} Collector of Customs and Excise.
Collector of Inland Revenue	
Collector of Excise	
Officer of Customs	} Officer of Customs and Excise.
Officer of Inland Revenue	
Officer of Excise	

Status: This is the original version (as it was originally enacted).

Isle of Man Act 1958

- 2 In section 2(1) of the Isle of Man Act 1958 the words from " shall not be paid " to " but" shall be omitted.

Diplomatic Privileges Act 1964

- 3 In section 2 of the Diplomatic Privileges Act 1964, after subsection (5) there shall be inserted the following subsection—

“(5A) The reference in Article 36 to customs duties shall be construed as including a reference to excise duties chargeable on goods imported into the United Kingdom.”

Provisional Collection of Taxes Act 1964

- 4 In section 3 of the Provisional Collection of Taxes Act 1968, after subsection (2) there shall be inserted the following subsection—

“(2A) Subsection (2) above shall apply for the purposes of a duty of excise imposed as mentioned in subsection (1) above to the extent that the duty is charged on goods imported into the United Kingdom, as it applies for the purposes of a duty of customs so imposed.”,

- 5 In section 3(3) of the Provisional Collection of Taxes Act 1968, after the words " duty of excise " there shall be inserted the words “then—

- (a) where it is a duty of excise charged otherwise than on goods ; or
- (b) where it is a duty of excise charged on goods, to the extent that it is charged on goods produced or manufactured in the United Kingdom ;”.

Consular Relations Act 1968

- 6 In section 1 of the Consular Relations Act 1968, after subsection (8) there shall be inserted the following subsection—

“(8A) The references in Articles 50 and 62 to customs duties shall be construed as including references to excise duties chargeable on goods imported into the United Kingdom.”

- 7 In section 5 of the Consular Relations Act 1968, after subsection (1) there shall be inserted the following subsection—

“(1A) In subsection (1)(b) of this section the expression " the law relating to customs ", to the extent that it refers to the law relating to duties on goods, refers to the law relating to duties (whether of customs or excise) for the time being chargeable on goods imported into the United Kingdom.”

Misuse of Drugs Act 1971

- 8 In section 12(1)(b) of the Misuse of Drugs Act 1971, after the words " the Customs and Excise Act 1952 " there shall be inserted the words " or under section 50, 68 or 170 of the Customs and Excise Management Act 1979 ".

Status: This is the original version (as it was originally enacted).

Finance Act 1972

- 9 In section 17 of the Finance Act 1972, after subsection (1) there shall be inserted the following subsection—
- “(1A) Section 125(3) of the Customs and Excise Management Act 1979 shall have effect in its application by virtue of subsection (1) of this section as if the reference to subsections (1) and (2) of that section included a reference to section 11 of this Act.”
- 10 In section 17 of the Finance Act 1972, for subsection (2) there shall be substituted the following subsection—
- “(2) The following provisions of the Customs and Excise Management Act 1979 shall be excepted from the enactments which are to have effect as mentioned in subsection (1) of this section, that is to say—
- (a) section 43(5) (re-importation);
 - (b) section 125(1) and (2) (valuation of goods imported);
 - (c) section 126 (charge of duty on manufactured or composite imported articles);
 - (d) section 127(1)(b) (declaration as to duty payable); and
 - (e) section 174 (Isle of Man).”
- 11 In section 27 of the Finance Act 1972, for subsection (1) (as originally enacted) there shall be substituted the following subsection—
- “(1) Where imported goods subject to a duty of customs or excise or a duty of customs and a duty of excise are supplied while warehoused, the supply shall be disregarded for the purposes of this Part of this Act if the goods are supplied before payment of the duty to which they are subject or, where they are subject to a duty of customs and a duty of excise, of the duty of excise.”

Table of textual amendments

- 12 In the enactments specified in the following Table, for so much of the provision in column 1 as is specified in column 2 there shall be substituted the words in column 3.

TABLE

PART I

Enactments of the Parliament of the United Kingdom

Section or Schedule

Words or
provision replaced

Replacement

CROWN DEBTS AND JUDGMENTS ACT 1860 c. 115

Section 1 (as amended by the Customs and Excise Act 1952).

From " the Customs " to " 1952 ".

" customs and excise contained in subsection (2) of section 157 of the Customs and Excise Management Act 1979 ".

Status: This is the original version (as it was originally enacted).

Section or Schedule	Words or provision replaced	Replacement
	" sections ".	" subsection ".
NAVAL PRIZE ACT 1864 c. 25		
Section 47.	" duties of Customs ".	" duties chargeable on imported goods (whether of customs or excise) ".
Sections 48 and 48A.	" the Customs " (twice). " relating to the Customs ".	" customs or excise ".
Section 49.	" duties of Customs ".	" duties (whether of customs or excise) chargeable on imported goods ".
EXPLOSIVES ACT 1875 c. 17		
Section 40(9)(e).	" the Customs " (twice).	" customs or excise ".
Section 43.	" the Customs " (twice).	" customs or excise ".
CUSTOMS AND INLAND REVENUE ACT 1879 c. 21		
Section 5 (as originally enacted).	From the beginning to " following ".	" The importation of the following goods is prohibited, that is to say ".
STAMP DUTIES MANAGEMENT ACT 1891 c. 38		
Section 23.	" duty of excise ".	" duty of excise other than a duty of excise chargeable on goods imported into the United Kingdom ".
MERCHANT SHIPPING ACT 1894 c. 60		
Section 492.	" customs laws " (twice).	" customs or excise laws ".
FOREIGN PRISON-MADE GOODS ACT 1897 c. 63		
Section 1 (as originally enacted).	From the beginning to " following ".	" The importation of the following goods is prohibited ".
REVENUE ACT 1898 c. 46		
Section 1 (as originally enacted).	From the beginning to " following ".	" The importation of the following articles is prohibited ".
FINANCE ACT 1901 c. 7		
Section 10.	" customs import duty " (in three places).	" customs duty ".

Status: This is the original version (as it was originally enacted).

Section or Schedule	Words or provision replaced	Replacement
SEAL FISHERIES (NORTH PACIFIC) ACT 1912 c. 10		
Section 4 (as originally enacted).	From " shall " onwards.	" are hereby prohibited to be imported ".
PILOTAGE ACT 1913 (2 & 3 Geo. 5) c. 31		
Section 48(3).	" relating to Customs ".	" relating to customs or excise ".
PUBLIC HEALTH ACT 1936 c. 49		
Section 2(1).	"relating to the Customs ".	" for the time being in force relating to customs or excise ".
DISEASES OF FISH ACT 1937 c. 33		
Section 1(2).	" the Customs Acts ".	" the enactments for the time being in force relating to customs or excise ".
TRADE MARKS ACT 1938 c. 22		
Section 64A(5).	"section 11 of the Customs and Excise Act 1952 ".	" section 17 of the Customs and Excise Management Act 1979 ".
	" customs ".	" duties (whether of customs or excise) charged on imported goods ".
IMPORT, EXPORT AND CUSTOMS POWERS (DEFENCE) ACT 1939 c. 69		
Sections 1(4) and 3(1).	" enactments relating to customs ".	" enactments for the time being in force relating to customs or excise ".
Section 1(5) (as originally enacted).	" section eleven of the Customs and Inland Revenue Act 1879 ".	" section 145 of the Customs and Excise Management Act 1979 ".
Section 9(2).	" Customs Consolidation Act 1876, and the enactments amending that Act ".	" Customs and Excise Management Act 1979 ".
EXCHANGE CONTROL ACT 1947 c. 14		
Schedule 5, Part III, paragraph 1(1) and (2).	enactments relating to customs ".	" enactments for the time being in force relating to customs or excise ".
Schedule 5, Part III, paragraph 2 (as originally enacted).	" section one hundred and sixty-eight of the	" section 167 of the Customs and Excise Management Act 1979 ".

Status: This is the original version (as it was originally enacted).

Section or Schedule	Words or provision replaced	Replacement
	Customs Consolidation Act 1876 "	
RADIOACTIVE SUBSTANCES ACT 1948 c. 37		
Section 2(2).	" enactments relating to customs "	" enactments for the time being in force relating to customs or excise "
Section 2(3).	" Customs Consolidation Act 1876, and the enactments amending that Act "	" Customs and Excise Management Act 1979 "
MERCHANT SHIPPING (SAFETY CONVENTION) ACT 1949 c. 43		
Section 24(5).	" the Customs Consolidation Act 1876 "	" section 35 of the Customs and Excise Management Act 1979 "
CIVIL AVIATION ACT 1949 c. 67		
Section 8(2)(m).	" relating to customs "	" for the time being in force relating to customs or excise"
DISEASES OF ANIMALS ACT 1950 c. 36		
Section 24(6).	"section 79(2) of the Customs and Excise Act 1952 " " that Act".	" section 5(2) of the Customs and Excise Management Act 1979 " " the customs and excise Acts "
Section 73(4A)(a).	" the Customs and Excise Act 1952, or at a customs airport".	" the Customs and Excise Management Act 1979, or at a customs and excise airport".
POST OFFICE ACT 1953 c. 36		
Section 16(1).	" customs "	" customs or excise "
Section 17(1).	" customs duty "	" duty charged on imported goods (whether a customs or an excise duty) "
PROTECTION OF BIRDS ACT 1954 c. 30		
Section 7(3).	" the Customs and Excise Act 1952, the Seventh Schedule "	" the Customs and Excise Management Act 1979, Schedule 3 "
Section 14(1) (in the definition of " importation ")	" the Customs and Excise Act 1952 "	" the Customs and Excise Management Act 1979 "

Status: This is the original version (as it was originally enacted).

Section or Schedule	Words or provision replaced	Replacement
FOOD AND DRUGS ACT 1955 (4 Eliz. 2) c. 16		
Section 135(1) (in the definition of " importation ").	" the Customs and Excise Act 1952".	" the Customs and Excise Management Act 1979 ".
FOOD AND DRUGS (SCOTLAND) ACT 1956 c. 30		
Section 58(1) (in the definition of " importation ").	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".
COPYRIGHT ACT 1956 c. 74		
Section 22(6).	" section eleven of the Customs and Excise Act 1952". " customs ".	" section 17 of the Customs and Excise Management Act 1979 " . " duties (whether of customs or excise) charged on imported goods " .
Section 22(7)	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".
CINEMATOGRAPH FILMS ACT 1957 c. 21		
Section 4(5).	" section three hundred and one of the Customs and Excise Act 1952 ".	" section 167 of the Customs and Excise Management Act 1979 ".
ISLE OF MAN ACT 1958 c. 11		
Section 2(4).	" duties of customs " (in four places).	" duties of customs or excise ".
DOG LICENCES ACT 1959 c. 55		
Section 15(1).	From " section three hundred and thirteen" to " dog licences) ".	"section 176(2) of the Customs and Excise Management Act 1979 (which makes provision for the application of certain provisions of that Act to game licences and duties thereon and is applied by section 16(5) below)".
Section 16(5).	From the beginning to " the said section three hundred and thirteen ".	"Subsections (1) to (3) of section 176 of the Customs and Excise Management Act 1979 (which make provision for the application of certain provisions of that

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Section or Schedule	Words or provision replaced	Replacement
	From " duties transferred under section six" to " the said Act of 1908 ".	Act to game licences and duties thereon), and any order made by the Treasury under that section,". " duties on licences to kill and to deal in game and to local authorities and their officers with respect to those duties and licences, and the reference in the said subsection (3) to the Order in Council made under section 6 of the Finance Act 1908 ".
FINANCE ACT 1961 c. 36		
Section 37(3).	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".
WEIGHTS AND MEASURES ACT 1963 c. 31		
Section 21(5)(b)(ii).	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".
LICENSING ACT 1964 c. 26		
Section 87(1).	" section 16 of the Customs and Excise Act 1952 ".	" section 22 of the Customs and Excise Management Act 1979 ".
AGRICULTURE AND HORTICULTURE ACT 1964 c. 28		
Section 1(12).	" enactments relating to customs " . " duties of customs " .	"enactments for the time being in force relating to customs or excise " . " duties (whether of customs or excise) charged on imported goods " .
Schedule, paragraph 1(1).	From " the Customs and Excise Act 1952" to " customs generally " . " duties of customs " .	" the Customs and Excise Management Act 1979 (as for the time being amended) and any other statutory provisions for the time being in force and relating to customs or excise generally " . " duties (whether of customs or excise)

Status: This is the original version (as it was originally enacted).

Section or Schedule	Words or provision replaced	Replacement
Schedule, paragraph 1(2).	" customs generally ".	charged on imported goods ".
	From "section 259" to " 1952 ".	" customs or excise generally ".
Schedule, paragraph 1(3) (a).	" section 46 of the Customs and Excise Act 1952 ".	" section 126 of the Customs and Excise Management Act 1979 ".
		" section 51 of the Customs and Excise Management Act 1979 ".
DIPLOMATIC PRIVILEGES ACT 1964 c. 81		
Section 7(1)(b).	" customs duties ".	" duties (whether of customs or excise) chargeable on imported goods ".
FINANCE (No. 2) ACT 1964 c. 92		
Section 7(11).	" customs station ".	"customs and excise station ".
Section 9(5).	" the Customs and Excise Act 1952 ".	"the Customs and Excise Management Act 1979 ".
	" that Act".	" the Customs and Excise Acts 1979 ".
	" section 270 ".	"section 135".
	" section 271(1)".	"section 136(1) and (2)".
	" section 301(2)".	"section 167(4)".
Section 9(6).	" section 11 of the Customs and Excise Act 1952 ".	" section 17 of the Customs and Excise Management Act 1979 ".
Section 10(2).	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".
FINANCE ACT 1966 c. 18		
Section 2(13)(b).	" section 11 of the Act of 1952 ".	"section 17 of the Customs and Excise Management Act 1979 ".
Section 53(2).	From " Customs and Excise Act 1952" to " that Act".	" Customs and Excise Management Act 1979 ".
Schedule 1, paragraph 4.	"Act of 1952 ".	" Customs and Excise Management Act 1979 ".

Status: This is the original version (as it was originally enacted).

Section or Schedule	Words or provision replaced	Replacement
	" that Act".	" the Customs and Excise Acts 1979 ".
	" section 270 ".	" section 135 ".
	" section 271(1)".	"section 136(1) and (2)".
	" section 301(2)".	"section 167(4)".
PLANT HEALTH ACT 1967 c. 8		
Section 2(2).	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".
FINANCE ACT 1967 c. 54		
Section 7(8)(b).	" sections 281 and 287 of the Act of 1952 ".	"sections 145 and 151 of the Customs and Excise Management Act 1979 ".
	" the excise Acts " (twice).	" the customs and excise Acts ".
Section 45(3)(a).	From " Customs and Excise Act 1952" to " that Act".	" Customs and Excise Management Act 1979 ".
WIRELESS TELEGRAPHY ACT 1967 c. 72		
Section 7(5).	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".
Section 7(6).	" 1952 ".	" 1979 ".
PROVISIONAL COLLECTION OF TAXES ACT 1968 c. 2		
Section 3(3).	" the excise Acts ".	" the revenue trade provisions of the customs and excise Acts ".
Section 3(5).	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".
Section 4.	" duty of customs or excise ".	" duty of excise ".
CONSULAR RELATIONS ACT 1968 c. 18		
Section 8(1).	From " customs duty " to " which are ".	" duty (whether of customs or excise) paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil Duties Act 1979) or value added tax paid on the importation of such oil which is ".
Section 8(1)(b).	" they ".	" it ".

Status: This is the original version (as it was originally enacted).

Section or Schedule	Words or provision replaced	Replacement
	" customs duty "	" duty ".
FIREARMS ACT 1968 c. 27		
Section 45(2)(b).	"enactments relating to customs ".	"enactments for the time being in force relating to customs or excise ".
TRADE DESCRIPTIONS ACT 1968 c. 29		
Section 32(b)	" Customs and Excise Act 1952 ".	" Customs and Excise Management Act 1979 ".
INTERNATIONAL ORGANISATIONS ACT 1968 c. 48		
Section 9.	" customs duty ".	" duty ".
Schedule 1, paragraphs 3(1), 4, 9, 10, 16 and 17.	" customs duties ".	" duties (whether of customs or excise) ".
Schedule 1, paragraphs 6 and 12.	From " customs duty " to " which are ".	" duty (whether of customs or excise) paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil Duties Act 1979) or value added tax paid on the importation of such oil which is ".
CIVIL AVIATION ACT 1968 c. 61		
Section 14(5)(a).	" customs duty ".	" duty (whether of customs or excise) chargeable on imported goods ".
MEDICINES ACT 1968 c. 67		
Section 116(1).	" section 44 of the Customs and Excise Act 1952 ".	" section 49 of the Customs and Excise Management Act 1979 ".
Section 116(2).	" section 56 of the Customs and Excise Act 1952 ".	" section 68 of the Customs and Excise Management Act 1979 ".
CUSTOMS DUTIES (DUMPING AND SUBSIDIES) ACT 1969 c. 16		
Section 9(2).	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".
	" the customs Acts".	" the enactments for the time being in force relating to customs or excise ".

Status: This is the original version (as it was originally enacted).

Section or Schedule	Words or provision replaced	Replacement
Section 10(1).	" section 255 of the Customs and Excise Act 1952 ".	" section 119 of the Customs and Excise Management Act 1979 ".
Section 17 On the definition of " importer ").	" duty of customs " and " customs duty ".	" duty (whether of customs or excise) ".
Section 17 On the definition of " importer ").	" customs charge ".	" charge ".
FINANCE ACT 1969 c. 32		
Section 61(3)(a).	" the Customs and Excise Act 1952 ".	" the Customs and Excise Acts 1979 ".
POST OFFICE ACT 1969 c. 48		
Schedule 4, paragraph 2(5).	" of customs ".	" (whether of customs or excise) charged on imported goods ".
VEHICLES (EXCISE) ACT 1971 c. 10		
Section 3(2).	From " and to the issue " onwards.	" (other than duties on imported goods) and to the issue and cancellation of licences on which duties of excise are imposed and to other matters (not being matters relating only to duties on imported goods) under the Acts relating to duties of excise and excise licences; and, subject to those provisions and in particular to section 28 or 29 and to section 35(3) of this Act, all enactments relating to those duties and to punishments and penalties in connection therewith (other than enactments relating only to duties on imported goods) shall apply accordingly."
Section 28(5).	" Section 281 of the Customs and Excise Act 1952 ".	" Section 145 of the Customs and Excise Management Act 1979 ".
	" section 283(1) ".	" section 147(1) ".

Status: This is the original version (as it was originally enacted).

Section or Schedule	Words or provision replaced	Replacement
Section 35(3).	" Section 287 of the Customs and Excise Act 1952 ".	" Section 151 of the Customs and Excise Management Act 1979 ".
MISUSE OF DRUGS ACT 1971 c. 38		
Section 22(a)(ii).	" the Customs and Excise Act 1952, that is to say sections 45(1), 56(2) and 304 ".	" the Customs and Excise Management Act 1979, that is to say, sections 50(1) to (4), 68(2) and (3) and 170 ".
MINERAL WORKINGS (OFFSHORE INSTALLATIONS) ACT 1971 c. 61		
Section 10(2).	Paragraph (b).	" (b) the Customs and Excise Acts 1979, or any enactment to be construed as one with those Acts or any of them;".
DIPLOMATIC AND OTHER PRIVILEGES ACT 1971 c. 64		
Section 1(1).	From " customs duty " to " 1971)".	" duty (whether of customs or excise) paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil Duties Act 1979) or value added tax paid on the importation of such oil".
Section 1(1)(b).	" customs duty ".	" duty ".
BETTING AND GAMING DUTIES ACT 1972 c. 25		
Sections 15(4) and 20(3).	" the excise Acts ".	" the customs and excise Acts ".
Section 30(2).	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".
FINANCE ACT 1972 c. 41		
Section 1(3)(a).	" section 11 of the Customs and Excise Act 1952 ".	" section 17 of the Customs and Excise Management Act 1979 ".
Section 12(8).	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".
Section 17(1).	" the Customs and Excise Act 1952 ".	" the Customs and Excise Acts 1979 ".
	" to customs generally ".	" generally to customs or excise duties on imported goods ".

Status: This is the original version (as it was originally enacted).

Section or Schedule	Words or provision replaced	Replacement
Section 27(2).	" duties of customs ". From the beginning to " customs ".	" duties (whether of customs or excise)". " Where goods produced or manufactured in the United Kingdom subject to a duty of excise or such goods mixed with imported goods subject to a duty (whether of customs or excise) ".
Section 38(8).	" Sections 281 to 291 of the Customs and Excise Act 1952 ".	" Sections 145 to 155 of the Customs and Excise Management Act 1979".
Section 40(5).	" section 260 of the Customs and Excise Act 1952 ".	"section 154(2)".
Section 47(2).	" section 79 of the Customs and Excise Act 1952 ".	" section 127 of the Customs and Excise Management Act 1979 ".
Schedule 4, Group 10, Items 6(a) and (b) and 12(a).	" section 28 of the Customs and Excise Act 1952 ".	" section 5 of the Customs and Excise Management Act 1979 ".
Schedule 4, Group 10, Note (1).	" customs airport".	" section 37 of the Customs and Excise Management Act 1979 ".
Schedule 4, Group 15, Item 1.	From " customs airport " onwards.	" customs and excise airport ".
Schedule 7, paragraph 2(2)(a).	" section 28 of the Customs and Excise Act 1952 ".	" ' customs and excise airport ' have the same meanings as in the Customs and Excise Management Act 1979.".
Schedule 7, paragraph 22(5).	" section 11 of the Customs and Excise Act 1952 ".	" section 37 of the Customs and Excise Management Act 1979 ".
Schedule 7, paragraph 22(6).	" Sections 281 to 291 of the Customs and Excise Act 1952 ".	" section 17 of the Customs and Excise Management Act 1979 ".
	"Section 290(2) of the Customs and Excise Act 1952 ".	"Sections 145 to 155 of the Customs and Excise Management Act 1979 ".
		" Section 154(2) of the Customs and Excise Management Act 1979 ".

Status: This is the original version (as it was originally enacted).

Section or Schedule	Words or provision replaced	Replacement
Schedule 7, paragraph 23.	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".
EUROPEAN COMMUNITIES ACT 1972 c. 68		
Section 6(5).	Paragraph (a).	" (a) the Customs and Excise Management Act 1979 (as for the time being amended by any later Act) and any other statutory provisions for the time being in force relating generally to customs or excise duties an imported goods; and "
	From " section 267 " to " customs duties ".	" section 133 (except subsection (3) and the reference to that subsection in subsection (2)) and section 159 of the Customs and Excise Management Act 1979 shall apply as they apply in relation to a drawback of excise duties ".
Section 6(6).	" section 259 of the Customs and Excise Act 1952 ".	" section 126 of the Customs and Excise Management Act 1979 ".
POWERS OF CRIMINAL COURTS ACT 1973 c. 62		
Sections 31(7) and 32(2).	" section 285 of the Customs and Excise Act 1952 ".	" section 149(1) of the Customs and Excise Management Act 1979 ".
HEALTH AND SAFETY AT WORK ETC. ACT 1974 c. 37		
Schedule 3, paragraph 2(2).	" the Customs and Excise Act 1952 ".	" the Customs and Excise Acts 1979 ".
MERCHANT SHIPPING ACT 1974 c. 43		
Section 2(9) (in the definition of "importer").	" customs purposes ".	" customs or excise purposes ".
Schedule 4, paragraph 1(3).	" Section 53 of the Customs and Excise Act 1952 ".	" Section 65 of the Customs and Excise Management Act 1979 ".
Schedule 4, paragraph 2(1)(c).	" customs Acts which relate to duties of customs ".	" enactments for the time being in force relating to duties (whether of customs or excise)

Status: This is the original version (as it was originally enacted).

Section or Schedule	Words or provision replaced	Replacement
		chargeable on goods imported into the United Kingdom ".
SALMON AND FRESHWATER FISHERIES ACT 1975 c. 51		
Schedule 4, paragraph 6.	" Schedule 7 to the Customs and Excise Act 1952 ". Paragraph (a).	" Schedule 3 to the Customs and Excise Management Act 1979 ". "(a) paragraphs 1(2) and 5 shall be omitted;".
LICENSING (SCOTLAND) ACT 1976 c. 66		
Section 63(2).	"section 16 of the Customs and Excise Act 1952 ".	" section 22 of the Customs and Excise Management Act 1979 ".
ENDANGERED SPECIES (IMPORT AND EXPORT) ACT 1976 c. 72		
Section 1(8).	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".
Section 4(8).	" section 45 or 304 of the Customs and Excise Act 1952 ".	" section 50 or 170 of the Customs and Excise Management Act 1979 ".
Section 5(4) (in the definition of " airport").	From " customs airport " to " 1952 ".	" customs and excise airport as mentioned in section 21(7) of the Customs and Excise Management Act 1979 ".
Section 5(4) (in the definition of " port").	" section 13(1)".	" section 19(1) ".
FINANCE ACT 1977 c. 36		
Section 10(5).	" made by the Commissioners ".	" made by statutory instrument by the Commissioners which shall be subject to annulment in pursuance of a resolution of either House of Parliament".
Section 59(3)(a).	" the Customs and Excise Act 1952 ".	" such of the Customs and Excise Acts 1979 as the provision in question requires ".
FINANCE ACT 1978 c. 42		
Section 80(3)(a).	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".

Status: This is the original version (as it was originally enacted).

PART II

Enactments of the Parliament of Northern Ireland

CONTROL OF FERTILISERS ACT (NORTHERN IRELAND) 1953 c. 33

Section 8(2).	" section four of the Customs and Excise Act 1952 ".	" section 8 of the Customs and Excise Management Act 1979 ".
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DISEASES OF ANIMALS ACT (NORTHERN IRELAND) 1958 c. 13

Section 52(2) (in the definition of " the Customs Acts ").	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".
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MAGISTRATES' COURTS ACT (NORTHERN IRELAND) 1964 c. 21

Section 62(3).	"section 286(2) of the Customs and Excise Act 1952 ".	"section 150(2) of the Customs and Excise Management Act 1979 ".
Section 64(3).	"section 285(3) of the Customs and Excise Act 1952 ".	" section 149(3) of the Customs and Excise Management Act 1979 ".

WEIGHTS AND MEASURES ACT (NORTHERN IRELAND) 1967 c. 6

Section 15(5)(b).	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".
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PLANT HEALTH ACT (NORTHERN IRELAND) 1967 c. 28

Section 2(2).	" the Customs and Excise Act 1952 ".	" the Customs and Excise Management Act 1979 ".
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MISCELLANEOUS TRANSFERRED EXCISE DUTIES ACT (NORTHERN IRELAND) 1972 c. 11

Section 73.	" the Customs and Excise Act 1952".	" the Customs and Excise Management Act 1979 ".
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