

**Changes to legislation:** Customs and Excise Management Act 1979, SCHEDULE 5 is up to date with all changes known to be in force on or before 10 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

### SCHEDULE 5

Section 177(2).

#### TRANSITORY CONSEQUENTIAL AMENDMENTS OF ENACTMENTS RELATING TO PURCHASE TAX

**Modifications etc. (not altering text)**

- C1** The text of Schs. 5, 6 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

*Purchase Tax Act 1963*

- 1 In section 1(3)(a) of the Purchase Tax Act 1963 (in this Schedule referred to as “the 1963 Act”) for the words “section 11 of the Customs and Excise Act 1952” there shall be substituted the words “ section 17 of the Customs and Excise Management Act 1979 ”.
- 2 (1) In section 25 of the 1963 Act the amendments specified in this paragraph shall be made.
- (2) In subsection (1)—
- (a) for the words “the Customs and Excise Act 1952” there shall be substituted the words “ the Customs and Excise Management Act 1979 ” ; and
- (b) after the word “customs”, in each place where it occurs, there shall be inserted the words “ or excise ”.
- (3) In subsection (2)—
- (a) the words “of the Customs and Excise Act 1952” shall be omitted ;
- (b) in paragraph (a), for the words “section 34(4), 35 and 36” there shall be substituted the words “ section 43(5) of the Customs and Excise Management Act 1979, and sections 10 and 11 of the Customs and Excise Duties (General Reliefs) Act 1979 ” ;
- (c) in paragraph (b), for the words “section 37” there shall be substituted the words “ section 5 of the Customs and Excise Duties (General Reliefs) Act 1979 ” ;
- (d) in paragraph (c), for the words “section 259” there shall be substituted the words “ section 5 of the Customs and Excise Excise Management Act 1979 ” ; and
- (e) in paragraph (d), for the words “section 272” there shall be substituted the words “ section 12 of the Customs and Excise Duties (General Reliefs) Act 1979 ”.
- (4) In subsection (3)—

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- (a) for the words “section 258 of the Customs and Excise Act 1952” there shall be substituted the words “ section 125 of the Customs and Excise Management Act 1979 ” ; and
  - (b) for the words “section 260” there shall be substituted the words “ section 127 ”.
- (5) In subsection (4), for the words “Section 46 of the Custom and Excise Act 1952” there shall be substituted the words “ Section 51 of the Customs and Excise Management Act 1979 ”.
- 3 (1) In section 34 of the 1963 Act the amendments specified in this paragraph shall be made.
- (2) In subsection (1) for the words “the Customs and Excise Act 1952” and “the said Act of 1952” there shall be substituted the words “ the Customs and Excise Management Act 1979 ”.
- (3) In subsection (2)—
- (a) for the words “Sections 290(2) and 301(2) of the Customs and Excise Act 1952” there shall be substituted the words “ Sections 154(2) and 167(4) of the Customs and Excise Management Act 1979 ”; and
  - (b) after the words “duty of excise” there shall be inserted the words “ for the time being chargeable on goods produced or manufactured in the United Kingdom ”.
- (4) For subsection (3) there shall be substituted the following subsection—
- “ (3) Section 156 of the Customs and Excise Management Act 1979 shall apply to this Act as it applies to the outlying provisions of the customs and excise Acts within the meaning of that section ; and the reference in subsection (2) of that section to Part XI of that Act includes a reference to that Part as applied in relation to penalties under this Act by subsection (1) of this section.”
- 4 In Schedule 2 to the 1963 Act, in paragraph 2 (b) for the words “duties of customs” there shall be substituted the words “ duties (whether of customs or excise) ”.

*Finance Act 1964*

- 5 In section 10(2)(b) of the Finance Act 1964—
- (a) for the words “subsection (1) above” there shall be substituted the words “ section 1(4) of the Customs and Excise Management Act 1979 ” ; and
  - (b) for the words “section 307 of the Act of 1952” there shall be substituted the words “ section 1(1) of that Act ”.

*Finance Act 1967*

- 6 In section 9(1) of the Finance Act 1967 for the words “the Act of 1952” there shall be substituted the words “ the Customs and Excise Management Act 1979 ”.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 95(1A)(1B) inserted by [2023 c. 30 s. 110\(2\)](#)
- s. 119(7) inserted by [S.I. 2022/109 reg. 2\(3\)\(f\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by [2023 c. 30 Sch. 13 para. 26\(3\)](#)