



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART XII

#### GENERAL AND MISCELLANEOUS

##### *Miscellaneous*

#### **172 Regulations.**

- (1) Any power to make regulations under this Act shall be exercisable by statutory instrument.
- (2) Subject to [<sup>F1</sup>subsections (3) and (4)] below, a statutory instrument containing regulations made under this Act shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (3) A statutory instrument containing regulations made under [<sup>F2</sup>section 5, 20, [<sup>F3</sup>20B,] 22, 25, 26(1ZA), 35A or 64] above shall be subject to annulment in pursuance of a resolution of the House of Commons.
- [<sup>F4</sup>(4) A statutory instrument containing (whether alone or with other provision) regulations under section 166A that amend (or repeal or revoke)—
  - (a) an Act of Parliament,
  - (b) an Act of the Scottish Parliament,
  - (c) an Act or Measure of Senedd Cymru, or
  - (d) Northern Ireland legislation,may not be made unless a draft of the instrument has been laid before each House of Parliament and approved by a resolution of each House.]

**Changes to legislation:** Customs and Excise Management Act 1979, Section 172 is up to date with all changes known to be in force on or before 18 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

#### Textual Amendments

- F1** Words in s. 172(2) substituted (1.3.2021) by [European Union \(Future Relationship\) Act 2020 \(c. 29\)](#), [ss. 21\(3\)\(a\)](#), 40(7); S.I. 2020/1662, reg. 3(a)
- F2** Words in s. 172(3) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 116](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F3** Word in s. 172(3) inserted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [s. 340\(4\)](#)
- F4** S. 172(4) inserted (1.3.2021) by [European Union \(Future Relationship\) Act 2020 \(c. 29\)](#), [ss. 21\(3\)\(b\)](#), 40(7); S.I. 2020/1662, reg. 3(a)

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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\(3\)](#)