



# Customs and Excise Duties (General Reliefs) Act 1979

## 1979 CHAPTER 3

An Act to consolidate certain enactments relating to reliefs and exemptions from customs and excise duties, section 7 of the Finance Act 1968 and certain other related enactments. [22nd February 1979]

### Modifications etc. (not altering text)

- C1** Act amended by [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), [s. 24\(1\)\(3\)](#) and [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), [s. 114\(1\)](#)
- C2** Act modified by [S.I. 1990/2167](#), [art. 5](#)
- C3** Act applied (1.12.1992) by [Value Added Tax Act 1983 \(c. 55\)](#), [s. 24\(1\)](#) (as substituted (1.12.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), [s. 14\(2\)\(3\)](#), [Sch. 3 para.25](#); [S.I. 1992/2979](#), [art. 4](#), [Sch. Pt.II](#) (and [S.I. 1992/3261](#), [art. 3](#), [Sch.](#)))  
Act other than [ss. 8, 9\(b\)](#), excluded (20.10.1995) by [S.I. 1995/2518](#), [reg. 118\(d\)](#)
- C4** Act modified by [1979 c. 4, Sch. 2A para. 3\(5\)](#) (as inserted (22.2.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 1](#); [S.I. 2006/201](#), [art. 2](#))
- C5** Act applied (with modifications) (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), [ss. 5, 11\(1\)\(e\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 9](#)
- C6** Act applied (with modifications) by [2018 c. 22, Sch. 7 para. 158\(4\)](#) (as inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), [s. 11\(1\)\(e\)](#), [Sch. 1 para. 10\(6\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 9](#))
- C7** Act continued (31.12.2020) by [The Customs \(Transitional\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1449\)](#), [regs. 1\(2\)](#), [3\(1\)\(b\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)
- C8** Act applied (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), [regs. 1\(1\)](#), [9](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)
- C9** Act applied (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), [regs. 1\(1\)](#), [16](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)
- C10** Act applied (31.12.2020) by [1994 c. 23, s. 16\(1\)](#) (as substituted by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [s. 57\(3\)](#), [Sch. 8 para. 13](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\)](#), [21](#)), [S.I. 2020/1545](#), [Pt. 4](#) and [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#)))

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**Changes to legislation:** There are currently no known outstanding effects for the Customs and Excise Duties (General Reliefs) Act 1979, Introductory Text. (See end of Document for details)

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**C11** Act excluded (except ss. 8, 9(b)) (1.8.2021) by S.I. 1995/2518, regs. 133AB(d), **133L**, 133N (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/715), regs. 1, **43**, 47)

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**Commencement Information**

**I1** Act wholly in force at 1.4.1979 see [s. 20\(2\)](#)

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