



Customs and Excise Duties (General Reliefs) Act 1979

1979 CHAPTER 3

Personal reliefs

13 Power to provide, in relation to persons entering the United Kingdom, for reliefs from [^{F1}excise] duty and value added tax and for simplified computation of [^{F2}excise] duty and tax.

(1) The Commissioners may by order make provision for conferring on persons entering the United Kingdom reliefs from [^{F3}excise] duty and value added tax; and any such relief may take the form either of an exemption from payment of [^{F4}excise] duty and tax or of a provision whereby the sum payable by way of [^{F5}excise] duty or tax is less than it would otherwise be.

^{F6}(1A)

(2) Without prejudice to subsection (1) above, the Commissioners may by order make provision whereby, in such cases and to such extent as may be specified in the order, a sum calculated at a rate specified in the order is treated as the aggregate amount payable by way of [^{F7}excise] duty and tax in respect of goods imported by a person entering the United Kingdom; but any order making such provision shall enable the person concerned to elect that [^{F8}excise] duty and tax shall be charged on the goods in question at the rate which would be applicable apart from that provision.

(3) An order under this section—

(a) may make any relief for which it provides ^{F9}..., subject to conditions, including conditions which are to be complied with after the importation of the goods to which the relief applies [^{F10}and conditions with respect to the conduct in relation to the goods of persons other than the person on whom the relief is conferred and of persons whose identity cannot be ascertained at the time of importation];

(b) may [^{F11}, in relation to any relief conferred by order made under this section,] contain such incidental and supplementary provisions as the Commissioners think necessary or expedient, including [^{F12}provisions requiring any person to

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whom a condition of the relief at any time relates to notify the Commissioners of any non-compliance with the condition and] provisions for the forfeiture of goods in the event of non-compliance with any condition subject to which they have been relieved from [^{F13}excise] duty or tax; and

(c) may make different provision for different cases.

^{F14}[(3A) An order under this section may provide, in relation to any relief which under such an order is made subject to a condition, for there to be a presumption that, in such cases as may be described in the order by reference—

(a) to the quantity of goods in question; or

(b) to any other factor which the Commissioners consider appropriate,

the condition is to be treated, unless the Commissioners are satisfied to the contrary, as not being complied with.

(3B) An order under this section may provide, in relation to any requirement of such an order for the Commissioners to be notified of non-compliance with a condition to which any relief from payment of any duty of excise is made subject, for goods to be exempt from forfeiture under section 124 of the Customs and Excise Management Act 1979 (forfeiture for breach of certain conditions) in respect of non-compliance with that condition if—

(a) the non-compliance is notified to the Commissioners in accordance with that requirement;

(b) any [^{F15}excise] duty which becomes payable on those goods by virtue of the non-compliance is paid; and

(c) the circumstances are otherwise such as may be described in the order.

(3C) If any person fails to comply with any requirement of an order under this section to notify the Commissioners of any non-compliance with a condition to which any relief is made subject-

(a) he shall be liable, on summary conviction, to a penalty of an amount not exceeding [^{F16}level 5 on the standard scale][^{F16}£20,000]; and

(b) the goods in respect of which the offence was committed shall be liable to forfeiture.]

(4) In this section—

^{F17}
...

[^{F18}“conduct”, in relation to any person who has or may acquire possession or control of any goods, includes that person’s intentions at any time in relation to those goods;]

[^{F19}“excise duty” means any duty of excise chargeable on goods and includes any addition to excise duty by virtue of section 1 of the Excise Duties (Surcharges or Rebates) Act 1979;]

“value added tax” or “tax” means value added tax chargeable on the importation of goods ^{F20}....

(5) Nothing in any order under this section shall be construed as authorising any person to import any thing in contravention of any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment.

Changes to legislation: There are currently no known outstanding effects for the Customs and Excise Duties (General Reliefs) Act 1979, Section 13. (See end of Document for details)

Subordinate Legislation Made

- P1** S. 13: power exercised by [S.I. 1991/1286](#) and [1991/1287](#)
S. 13: power exercised by [S.I. 1991/1293](#)
S. 13: for previous exercises of this power see Index to Government Orders

Textual Amendments

- F1** Word in s. 13 heading inserted (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. 131\(8\)\(a\)](#) (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)
- F2** Word in s. 13 heading inserted (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. 131\(8\)\(b\)](#) (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. 13(1) inserted (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. 131\(2\)\(a\)](#) (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)
- F4** Word in s. 13(1) inserted (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. 131\(2\)\(b\)](#) (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)
- F5** Word in s. 13(1) inserted (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. 131\(2\)\(c\)](#) (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)
- F6** S. 13(1A) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 131\(3\)](#) (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)
- F7** Word in s. 13(2) inserted (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. 131\(4\)\(a\)](#) (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)
- F8** Word in s. 13(2) inserted (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. 131\(4\)\(b\)](#) (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)
- F9** Words in s. 13(3)(a) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 131\(5\)\(a\)](#) (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)
- F10** Words in s. 13(3)(a) inserted (1.12.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 1(5)(8), [Sch. 1 para. 8\(1\)\(a\)](#); [S.I. 1992/2979](#), art. 4, [Sch. Pt. II](#) (and [S.I. 1992/3261](#), art. 3, [Sch.](#))
- F11** Words inserted (*retrospectively*) by [Finance Act 1984 \(c. 43\)](#), SIF 40:1, s. 15(4)(8)
- F12** Words in s. 13(3)(b) inserted (1.12.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 1(5)(8), [Sch. 1 para. 8\(1\)\(b\)](#); [S.I. 1992/2979](#), art. 4, [Sch. Pt. II](#) (and [S.I. 1992/3261](#), art. 3, [Sch.](#))
- F13** Word in s. 13(3)(b) inserted (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. 131\(5\)\(b\)](#) (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)

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- F14** S. 13(3A)(3B)(3C) inserted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 1(5)(8), **Sch. 1 para. 8(2)**; S.I. 1992/2979, art. 4, **Sch. Pt.II** (and S.I. 1992/3261, art. 3, **Sch.**)
- F15** Word in s. 13(3B)(b) inserted (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. 131(6)** (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)
- F16** Sum in s. 13(3C)(a) substituted for words (E.W.) (12.3.2015) by The Legal Aid, Sentencing and Punishment of Offenders Act 2012 (Fines on Summary Conviction) Regulations 2015 (S.I. 2015/664), reg. 1(1), **Sch. 2 para. 2(2)** (with reg. 5(1))
- F17** Words in s. 13(4) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 131(7)(a)** (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)
- F18** Definition of "conduct" in s. 13(4) inserted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 1(5)(8), **Sch. 1 para. 8(3)**; S.I. 1992/2979, art. 4, **Sch. Pt.II** (and S.I. 1992/3261, art. 3, **Sch.**)
- F19** Words in s. 13(4) 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. 131(7)(b)** (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)
- F20** Words in s. 13(4) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 105** (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)

Modifications etc. (not altering text)

- C1** S. 13 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 1994 c. 23, **Sch. 9ZA para. 76** (as inserted by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 2 para. 2 (with s. 3(4), **Sch. 2 para. 7(7)-(10)**); S.I. 2020/1642, **reg. 9**)

Changes to legislation:

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