



# Finance Act 1984

## 1984 CHAPTER 43

### CHAPTER III

#### MISCELLANEOUS

#### **14 Reliefs from duty and value added tax in respect of imported legacies.**

- (1) For section 7 of the <sup>M1</sup> Customs and Excise Duties (General Reliefs) Act 1979 (relief from customs or excise duty on imported legacies) there shall be substituted—

**“7 Power to provide for reliefs from duty and value added tax in respect of imported legacies.**

- (1) The Commissioners may by order make provision for conferring reliefs from duty and value added tax in respect of goods imported into the United Kingdom by or for any person who has become entitled to them as legatee.
- (2) Any such relief may take the form either of an exemption from payment of duty and tax or of a provision whereby the sum payable by way of duty or tax is less than it would otherwise be.
- (3) The Commissioners may by order make provision supplementing any Community relief, in such manner as they think necessary or expedient.
- (4) An order under this section—
  - (a) may make any relief for which it provides or any Community relief subject to conditions, including conditions which are to be complied with after the importation of the goods to which the relief applies;
  - (b) may, 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; and
  - (c) may make different provision for different cases.
- (5) In this section—

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1984, Chapter III. (See end of Document for details)*

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“Community relief” means any relief which is conferred by [<sup>F1</sup>an EU] instrument and is of a kind, or of a kind similar to that, which could otherwise be conferred by order made under this section;

“duty” means customs or excise duty chargeable on goods imported into the United Kingdom and, in the case of excise duty, includes any addition to the duty by virtue of section 1 of the Excise Duties (Surcharges or Rebates) Act 1979;

“legatee” means any person taking under a testamentary disposition or donation mortis causa or on an intestacy; and

“value added tax” means value added tax chargeable on the importation of goods.”

- (2) In section 17 of the <sup>M2</sup> Customs and Excise Duties (General Reliefs) Act 1979 (parliamentary control of orders and regulations), in subsection (3), after the figure “4” there shall be inserted “ 7 ”.
- (3) This section shall be deemed to have come into force on 1st July 1984.

#### Textual Amendments

- F1** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011](#) (S.I. 2011/1043), arts. 2, 3, 6 (with arts. 3(2)(3), 4(2), 6(4)(5))

#### Marginal Citations

- M1** 1979 c. 3.  
**M2** 1979 c. 3.

## 15 Extension to certain Community reliefs of power to make supplementary provision.

- (1) Section 13 of the Customs and Excise Duties (General Reliefs) Act 1979 (orders providing for personal reliefs from duties etc.) shall be amended as provided by subsections (2) to (5) below.
- (2) After subsection (1) there shall be inserted the following subsection—
- “(1A) The Commissioners may by order make provision supplementing any Community relief, in such manner as they think necessary or expedient.”
- (3) In subsection (3)(a), after the word “provides” there shall be inserted the words “ , or any Community relief ”.
- (4) In subsection (3)(b), after the word “may” there shall be inserted the words “ , in relation to any relief conferred by order made under this section, ”.
- (5) In subsection (4) there shall be inserted at the appropriate place—
- ““Community relief” means any relief which is conferred by [<sup>F1</sup>an EU] instrument and is of a kind, or of a kind similar to that, which could otherwise be conferred by order made under this section;”

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- (6) In section 17 of the <sup>M3</sup> Customs and Excise Duties (General Reliefs) Act 1979 (parliamentary control of orders and regulations), in subsection (4), after the figure “13” there shall be inserted “ (1) ”.
- (7) In the <sup>M4</sup> Isle of Man Act 1979—
- (a) in section 8 (removal of goods from Isle of Man to United Kingdom), in subsection (3), the words “ or under any [<sup>F1</sup>EU] instrument ” shall be inserted after the words “imported goods)” and the words “ or under the [<sup>F1</sup>EU] instrument in question ” shall be added at the end; and
  - (b) in section 9 (removal of goods from United Kingdom to Isle of Man), in subsection (5), the words “ or under any [<sup>F1</sup>EU] instrument ” shall be added at the end.
- (8) This section shall be deemed to have come into force on 31st March 1984.

**Textual Amendments**

- F1** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011](#) (S.I. 2011/1043), arts. 2, 3, 6 (with arts. 3(2)(3), 4(2), 6(4)(5))

**Marginal Citations**

- M3** 1979 c. 3.  
**M4** 1979 c. 58.

**<sup>F2</sup>16 Unpaid car tax and value added tax: distress and poiding.**

**Textual Amendments**

- F2** S. 16 repealed (S.) by [Debtors \(Scotland\) Act 1987](#) (c. 18), s. 108(3), [Sch. 8](#) (with [Sch. 8](#) para. 5) and (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007](#) (c. 15), s. 148, [Sch. 13](#) para. 83, [Sch. 23 Pt. 3](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)

**Changes to legislation:**

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