



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 ^{M1} 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—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1984, Section 14. (See end of Document for details)

“Community relief” means any relief which is conferred by [^{F1}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 ^{M2} 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.

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