



Finance Act 1984

1984 CHAPTER 43

CHAPTER III

MISCELLANEOUS

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 [^{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;”
- (6) In section 17 of the ^{M1} 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 ^{M2} 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 [^{F1}EU] instrument ” shall be inserted

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1984, Section 15. (See end of Document for details)

after the words “imported goods)” and the words “ or under the [F1EU] 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 [F1EU] 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

M1 1979 c. 3.

M2 1979 c. 58.

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