



Finance Act 1999

1999 CHAPTER 16

PART I

EXCISE DUTIES

Goods shipped etc. as stores

10 Goods for sale on board ships or aircraft.

(1) For subsection (4) of section 1 of the ^{M1}Customs and Excise Management Act 1979 (goods for sale on board ships or aircraft to be treated as stores) there shall be substituted the following subsections—

“(4) Goods for use in a ship or aircraft as merchandise for sale to persons carried in the ship or aircraft shall be treated for the purposes of the customs and excise Acts as stores if, and only if—

- (a) the goods are to be sold by retail either—
 - (i) in the course of a relevant journey, or
 - (ii) for consumption on board;

and

- (b) the goods are not treated as exported by virtue of regulations under section 12 of the ^{M2}Customs and Excise Duties (General Reliefs) Act 1979 (goods for use in naval ships or establishments).

(4A) For the purposes of subsection (4) above a relevant journey is any journey beginning in the United Kingdom and having an immediate destination outside the member States.

(4B) In relation to goods treated as stores by virtue of subsection (4) above, any reference in the customs and excise Acts to the consumption of stores shall be construed as referring to the sale of the goods as mentioned in paragraph (a) of that subsection.”

Changes to legislation: Finance Act 1999, Section 10 is up to date with all changes known to be in force on or before 02 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (2) This section shall be deemed to have come into force on 1st July 1999 but shall not have effect in relation to any shipment of goods before that date.

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Marginal Citations

M1 1979 c.2.

M2 1979 c.3.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s. 123(4)139Sch. 20 Pt. 5(6) Note