



Finance Act 1960

1960 CHAPTER 44

PART I

CUSTOMS AND EXCISE

10 Relaxation of terms of certain reliefs under Import Duties Act, 1958

- (1) In subsection (4) of section six of the Import Duties Act, 1958 (under which a direction giving exemption from duty is to be of no effect if the goods have been removed from Customs control without due notice to the Commissioners), for the words " be of no effect " there shall be substituted the words " have effect to such extent (if any) as the Commissioners of Customs and Excise (hereinafter referred to as ' the Commissioners ') may allow " .
- (2) In subsection (3) of section seven of the said Act of 1958 (under which the Commissioners shall not exercise their power under that section of remitting or repaying duty except on a written application made by the importer before the articles are released from Customs control) after the word " importer " there shall be inserted the words " and an application for the exercise of that power must, except where the Commissioners otherwise allow, be made " .