
STATUTORY INSTRUMENTS

1978 No. 1725

CUSTOMS AND EXCISE

**The Customs Duties (Deferred Payment)
(Amendment) Regulations 1978**

<i>Made</i>	- - - -	<i>29th November 1978</i>
<i>Laid before Parliament</i>		<i>7th December 1978</i>
<i>Coming into Operation</i>		<i>1st January 1979</i>

The Commissioners of Customs and Excise in exercise of the powers conferred on them by section 15 of the Finance Act 1976 and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the Customs Duties (Deferred Payment) (Amendment) Regulations 1978 and shall come into operation on 1st January 1979.

2. The Interpretation Act 1889 shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

3. The Customs Duties (Deferred Payment) Regulations 1976 shall be amended as provided in these Regulations.

4.—(1) In Regulation 2(1) after the words ““approved” means approved by the Commissioners” there shall be added the words “to apply for deferment of payment of duty on behalf of himself or another and “approve” and “approval” shall be construed accordingly”.

(2) In Regulation 2(1), for the definition of “payment day” there shall be substituted the following definition:—

““payment day” means the 15th day of the month next following that in which the amount of duty deferred is entered into the Commissioners' accounts, or in the case of import entries scheduled periodically, the 15th day of the period following that in which deferment is granted (save that where that day in either case falls on a non-working day it shall be the next working day thereafter);”.

(3) In Regulation 2(1) there shall be inserted the following definition:—

““period” means a period commencing on the 16th day of any month and ending on the 15th day of the month next following.”.

5. Regulation 3 shall be amended by the deletion of the words “, other than customs duty chargeable on tobacco by virtue of section 4(1) of the Finance Act 1964 (a),”.

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6. In Regulation 4(1) for the words “in an approved form” there shall be substituted the words “in such form and manner as they shall determine”.

7. In Regulation 5 for the words “in an approved form and manner” there shall be substituted the words “in such form and manner as they shall determine”.

8. In sub-paragraphs (a) and (b) of Regulation 7 after the words “shown on the entry” there shall be inserted the words “or periodic schedule”.

9. For Regulation 8 there shall be substituted the following Regulation:—

“8. Without prejudice to Regulation 6, for the purposes of—

- (a) sections 34(1) and 260(1) of the Customs and Excise Act 1952(1) and the Warehousing Regulations 1975(2); and
- (b) any relief by way of repayment or suspension of customs duty, or agricultural levy falling to be treated as such, under—
 - (i) the Inward Processing Relief Regulations 1977(3),
 - (ii) The Customs Duties and Agricultural Levies (Goods for Free Circulation) Regulations 1977(4),
 - (iii) Regulation 4 of the Import Duties (Outward Processing Relief) Regulations 1976(5), and
 - (iv) Article 4 of the Agricultural Levies (Outward Processing Relief) Order 1976(6)

duty shall be deemed to have been paid at the time when deferment thereof was granted.”

10. Regulation 9 shall be omitted.

King's Beam House
Mark Lane
London EC3R 7HE
29th November 1978

D.L. Bryars
Commissioner of Customs and Excise

(1) 1952 c. 44.
(2) S.I. 1975/1789.
(3) S.I. 1977/910.
(4) S.I. 1977/1404.
(5) S.I. 1976/838.
(6) S.I. 1976/901.

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EXPLANATORY NOTE

These Regulations, made under section 15 of the Finance Act 1976, amend the Customs Duties (Deferred Payment) Regulations 1976 in order to implement the obligations contained in Council Directive (EEC) 78/453 on duty deferment which replaced Council Directive (EEC) 69/76.

The changes broaden the scope of the relief afforded by the present system of duty deferment and allow the Commissioners to approve monthly arrangements for payment which are not based on a calendar month (Regulation 4(2)).