
STATUTORY INSTRUMENTS

1980 No. 1825

CUSTOMS AND EXCISE

**The Customs and Excise (Repayment
of Customs Duties) Regulations 1980**

<i>Made</i>	- - - -	<i>1st December 1980</i>
<i>Laid before Parliament</i>		<i>9th December 1980</i>
<i>Coming into Operation</i>		<i>1st January 1981</i>

The Commissioners of Customs and Excise, being a Department designated(1) for the purposes of section 2(2) of the European Communities Act 1972 in relation to customs matters of the European Communities, in exercise of the powers conferred upon them in that behalf, hereby makes the following Regulations:—

Citation and commencement

1. These Regulations may be cited as the Customs and Excise (Repayment of Customs Duties) Regulations 1980 and shall come into operation on 1st January 1981.

Amendment of Customs and Excise Management Act 1979

2. In section 123(1) of the Customs and Excise Management Act 1979 (repayment of duty where goods returned or destroyed by importer) for the words “duty of customs or excise” there shall be substituted the words “excise duty”.

King's Beam House
Mark Lane
London EC3R 7HE
1st December 1980

B. H. Knox
Commissioner of Customs and Excise

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EXPLANATORY NOTE

These Regulations follow the implementation of Council Regulation [\(EEC\) No. 1430/79](#) which provides for all the various situations in which repayment or remission of customs and other import duties or export duties may be allowed.

Section 123 of the Customs and Excise Management Act 1979, as amended by these Regulations, will continue to provide for situations in which repayment may be allowed in respect of excise duties and value added tax.