
STATUTORY INSTRUMENTS

1980 No. 1825

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

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”.