

SCHEDULES

SCHEDULE 4

ENACTMENTS AMENDED

A: CUSTOMS DUTIES

A(ii): Customs and Excise Act 1952

- 2 (1) In the Customs and Excise Act 1952 there shall be made, with effect from the entry date, the amendments provided for by the following sub-paragraphs.
- (2) In section 34, there shall be inserted after subsection (1) a new subsection—
- “(1A) Where security for the payment of duty is given to the satisfaction of the Commissioners in accordance with such arrangements as may be prescribed by regulations of the Commissioners, then subject to such conditions as may be so prescribed or as the Commissioners may see fit to impose, the Commissioners may permit payment under this section of the duty to be deferred for such period as may be so prescribed, and duty of which payment is deferred under this subsection shall be deemed to have been paid for purposes of any relief from duty by way of drawback, for purposes of sections 35, 36 and 46 of this Act, and for such other purposes as may be so prescribed ; but the regulations may provide for payment to be deferred in the case of some duties of customs or some goods but not of others”;
- and in section 86 (removal of warehoused goods) there shall be added at the end of subsection (4) the words " but section 34(1A) of this Act shall apply to warehoused goods with the substitution of a reference to this section for any reference to that section.
- (3) At the end of section 67 there shall be added as a separate subsection (2)—
- “(2) Without prejudice to subsection (1) above, where any question as to the duties of customs chargeable on any goods, or the operation of any prohibition or restriction on importation, depends on any question as to the place from which the goods were consigned, or any question where they or other goods are to be treated as grown, manufactured or produced, or any question as to payments made or relief from duty allowed in any country or territory, then—
- (a) the Commissioners may require the importer of the goods to furnish to them, in such form as they may prescribe, proof of any statement made to them as to any fact necessary to determine that question, or of the accuracy of any certificate or other document furnished in connection with the importation of the goods and relating to the matter in issue, and if such proof is not furnished to their satisfaction, the question may be determined without regard to that statement or to that certificate or document; and

Status: This is the original version (as it was originally enacted).

- (b) if in any proceedings relating to the goods or to the duty chargeable thereon the accuracy of any such certificate or document comes in question, it shall be for the person relying on it to furnish proof of its accuracy.”

- (4) At the end of section 70 there shall be added as a separate subsection (2)—

“(2) Where, in pursuance of any Community requirement or practice as to the movement of goods between countries, a seal, lock or mark is used (whether in the United Kingdom or elsewhere) to secure or identify any goods for customs purposes, and the seal, lock or mark is at any time wilfully and prematurely removed or tampered with in the United Kingdom, the person then in charge of the goods shall be liable to a penalty of £100.”

- (5) In section 80(1) (which provides for the approval of warehouses for the goods mentioned in paragraphs (a) to (d)) there shall be inserted after paragraph (d) as a new paragraph—

“(e) subject to such conditions and restrictions as aforesaid, of such other goods as the Commissioners may allow to be warehoused for exportation or for use as stores in cases where relief from or repayment of any duty of customs or other payment is conditional on their exportation or use as stores;”

and in section 88(1) (duty chargeable on warehoused goods) there shall be inserted after the words " warehoused goods " the words " (other than those falling within section 80(1)(e) of this Act) ".

- (6) In section 88(4) after the word " hops " there shall be inserted the words " the proprietor of the goods may elect, if any permitted operation has been carried out on the goods in warehouse, that the amount of any duty chargeable thereon under this section, not being a duty of excise or a duty of customs other than an import duty, shall be calculated in accordance with the account last taken of the goods before any permitted operation was so carried out, but otherwise ".

- (7) After section 255 there shall be inserted as a new section 255A—

“**255A** Where any question as to the duties of customs chargeable on any goods depends on the use to be made of any goods or on any other matter not reasonably ascertainable from an examination of the goods, and that question is not in law conclusively determined by the production of any certificate or other document, then on the importation of those goods the Commissioners may impose such conditions as they see fit for securing that the goods will be so used or otherwise for the prevention of abuse or the protection of the revenue (including conditions requiring security for the observance of any conditions so imposed)”.

- (8) For section 258(1) and (2) there shall be substituted, except for cases in which the value of goods falls to be determined as at a time before the entry date, a new subsection—

“(1) For the purposes of any duty of customs for the time being chargeable on any imported goods by reference to then-value, whether a Community customs duty or not, the value of the goods shall be taken according to the rules applicable in the case of Community customs duties, and duty shall be paid on that value:

Status: This is the original version (as it was originally enacted).

Provided that in relation to an importation in the course of trade within the Communities the value shall be determined on the basis of a delivery to the buyer at the port or place of importation into the United Kingdom.”