



# Finance Act 1978

## 1978 CHAPTER 42

### PART I

#### CUSTOMS AND EXCISE

**1** ..... <sup>F1</sup>

#### Textual Amendments

**F1** S. 1 repealed by [Tobacco Products Duty Act 1979 \(c. 7\), s. 11\(1\), Sch. 2](#)

**2** ..... <sup>F2</sup>

#### Textual Amendments

**F2** S. 2 repealed by [Alcoholic Liquor Duties Act 1979 \(c. 4\), s. 92\(2\), Sch. 4 Pt. I](#)

**3—5.** ..... <sup>F3</sup>

#### Textual Amendments

**F3** Ss. 3–5 repealed by [Customs and Excise Management Act 1979 \(c. 2\), s. 177\(3\), Sch. 6 Pt. I](#)

**6** **Anti-dumping measures on ECSC products.**

(1) In relation to any product covered by the ECSC treaty, the Secretary of State may by order make such provision as appears to him to be appropriate for the purpose of giving effect to any Recommendation or other [<sup>F4</sup>EU] obligation arising under that treaty and

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relating to the imposition, amendment, suspension, revocation or annulment of anti-dumping measures, that is to say, measures for affording protection against dumping or the granting of bounties or subsidies by countries which are not members of the [<sup>F5</sup>European Union].

(2) Without prejudice to the generality of the power conferred by subsection (1) above, so far as may be necessary for giving effect to [<sup>F4</sup>EU] obligation, an order under that subsection may, in circumstances specified in the order,—

- (a) require the provision of security of an amount determined under the order by way of provisional duty;
- (b) provide for the collection of the whole or a particular proportion of any amount so secured;
- (c) charge a duty of customs; and
- (d) make provisions of the order applicable to goods imported into the United Kingdom or another member State before the order comes into force ;

and the power to make an order under that subsection includes power to vary or revoke an order previously made in the exercise of that power and shall be exercisable by statutory instrument which shall be subject to annulment in pursuance of a resolution of the Commons House of Parliament.

(3) Where the application or amount of any charge imposed by an order under subsection (1) above depends in some factor other than the country of origin, the Commissioners may require the importer of any goods to state such facts as they may think necessary in order to determine the duty chargeable on those goods ; and if any facts so required are not stated, the duty chargeable shall be determined on the basis that the facts are such as the Commissioners may determine.

(4) <sup>F6</sup> . . . any duty chargeable on goods by virtue of subsection (1) above, <sup>F6</sup> . . . shall be addition to any other duty of customs for the time being chargeable on those goods.

- <sup>F7</sup>(5) .....
- <sup>F7</sup>(6) .....
- <sup>F7</sup>(7) .....
- <sup>F8</sup>(8) .....
- <sup>F7</sup>(9) .....

Textual Amendments	
<b>F4</b>	Words in Act substituted (22.4.2011) by <a href="#">The Treaty of Lisbon (Changes in Terminology) Order 2011 (S.I. 2011/1043)</a> , arts. 2, 3, 6 (with art. 3(2)(3), 4(2), 6(4)(5))
<b>F5</b>	Words in Act substituted (22.4.2011) by <a href="#">The Treaty of Lisbon (Changes in Terminology) Order 2011 (S.I. 2011/1043)</a> , arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
<b>F6</b>	Words repealed by <a href="#">Excise Duties (Surcharges or Rebates) Act 1979 (c. 8)</a> , s. 4, <a href="#">Sch. 2</a>
<b>F7</b>	S. 6(5)-(7)(9) repealed (31.7.1998) by <a href="#">1998 c. 36</a> , s. 165, <a href="#">Sch. 27 Pt. V(4)</a>
<b>F8</b>	S. 6(8) repealed by <a href="#">Customs and Excise Duties (General Relief) Act 1979 (c. 3)</a> , <a href="#">Sch. 3 Pt. I</a>

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**Textual Amendments**

**F9** S. 7 repealed by Finance Act 1980 (c. 48), s. 122, **Sch. 20 Pt. I**

**8 Vehicles Excise Duty: Great Britain.**

**F10**(1) .....

**F11**(2) .....

**F11**(3) .....

**F10**(4) .....

**F10**(5) .....

**Textual Amendments**

**F10** S. 8(1)(4)(5) repealed (1.9.1994) by 1994 c. 22, s. 65, **Sch. 5 Pt. I** (with s. 57(4))

**F11** S. 8(2)(3) and words in s. 8(4) repealed (13.10.1993) by Finance (No.2) Act 1992 (c. 48), s. 82, **Sch. 18 Pt. IV**; S.I. 1993/2272, **reg. 2**.

**Modifications etc. (not altering text)**

**C1** The text of ss. 8, 9, 77, 80(3)(b) and Schs. 1, 11 and 13 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

**F129** .....

**Textual Amendments**

**F12** S. 9 repealed(1.10.1991) by Finance Act 1991 (c. 31, SIF 63:1), ss. 10, 123, **Sch. 19 Pt.IV**; S.I. 1991/2021, **art.2**

**10** ..... **F13**

**Textual Amendments**

**F13** S. 10 repealed by Excise Duties (Surcharges or Rebates) Act 1979 (c. 8), s. 4(3), **Sch. 2**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1978, PART I.