



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART VII

CUSTOMS AND EXCISE CONTROL: SUPPLEMENTARY PROVISIONS

Keeping and preservation of records

^{F1}75A Records relating to importation and exportation.

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Textual Amendments

F1 [S. 75A](#) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(1)(a), [Sch. 7 para. 74](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)

[^{F2}75B Records relating to firearms

- (1) Every person who is concerned (in whatever capacity) in the importation or exportation of weapons or firearms within the meaning of Council Directive [91/477/EEC](#)^{F3} (control of acquisition and possession of such goods) shall keep such records as the Commissioners may require for the purposes of that Directive.
- (2) Subsections (2) to (6) of section 75A above shall apply in relation to any requirement under this section and to the records kept in pursuance of this section as they apply in relation to any requirement under that section and to the records kept in pursuance of that section.]

Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Keeping and preservation of records is up to date with all changes known to be in force on or before 10 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F2** Ss. 75B, 75C inserted (1.1.1993) by S.I. 1992/3095, reg. 3(8).
F3 OJ No. L256, 13.9.91, p. 51.

Modifications etc. (not altering text)

- C1** S. 75B restricted (3.5.1994) by 1994 c. 9, s. 20(5)(a)

^{F4}75C Records relating to goods subject to certain transit arrangements

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Textual Amendments

- F4** S. 75C omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 75 (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

76

^{F5}

Textual Amendments

- F5** S. 76 repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139, Sch. 19 Pt. II

Changes to legislation:

Customs and Excise Management Act 1979, Cross Heading: Keeping and preservation of records is up to date with all changes known to be in force on or before 10 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 95(1A)(1B) inserted by [2023 c. 30 s. 110\(2\)](#)
- s. 119(7) inserted by [S.I. 2022/109 reg. 2\(3\)\(f\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by [2023 c. 30 Sch. 13 para. 26\(3\)](#)