



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XII

GENERAL AND MISCELLANEOUS

Miscellaneous

172 Regulations.

- (1) Any power to make regulations under this Act shall be exercisable by statutory instrument.
- (2) Subject to [^{F1}subsections (3) and (4)] below, a statutory instrument containing regulations made under this Act shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (3) A statutory instrument containing regulations made under [^{F2}section 5, 20, 22, 25, 26(1ZA), 35A or 64] above shall be subject to annulment in pursuance of a resolution of the House of Commons.
- [^{F3}(4) A statutory instrument containing (whether alone or with other provision) regulations under section 166A that amend (or repeal or revoke)—
 - (a) an Act of Parliament,
 - (b) an Act of the Scottish Parliament,
 - (c) an Act or Measure of Senedd Cymru, or
 - (d) Northern Ireland legislation,may not be made unless a draft of the instrument has been laid before each House of Parliament and approved by a resolution of each House.]

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Textual Amendments

- F1** Words in s. 172(2) substituted (1.3.2021) by [European Union \(Future Relationship\) Act 2020 \(c. 29\)](#), [ss. 21\(3\)\(a\)](#), 40(7); S.I. 2020/1662, reg. 3(a)
- F2** Words in s. 172(3) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 116](#) (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)
- F3** S. 172(4) inserted (1.3.2021) by [European Union \(Future Relationship\) Act 2020 \(c. 29\)](#), [ss. 21\(3\)\(b\)](#), 40(7); S.I. 2020/1662, reg. 3(a)

173 Directions.

Directions given under any provision of this Act may make different provision for different circumstances and may be varied or revoked by subsequent directions thereunder.

174^{F4}

Textual Amendments

- F4** S. 174 repealed by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 2](#)

175 Scotland—special provisions.

(1) In the application of this Act to Scotland—

- (a) any reference to costs shall be construed as a reference to expenses;
- (b) any provision that any amount shall be recoverable summarily as a civil debt shall be construed as if the word “summarily” were omitted;
- (c) any reference to a plaintiff shall be construed as a reference to a pursuer;
- (d) any reference to a magistrates’ court shall be construed as a reference to the sheriff court.

(2)^{F5}

Textual Amendments

- F5** S. 175(2) repealed by [Law Reform \(Miscellaneous Provisions\) \(Scotland\) Act 1980 \(c. 55, SIF 72:2\)](#), s. 28(2), [Sch. 3](#)

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Textual Amendments

- F6** S. 176 repealed (1.8.2007) by [The Regulatory Reform \(Game\) Order 2007 \(S.I. 2007/2007\)](#), art. 1(1), [Sch. para. 1\(n\)](#)

177 Consequential amendments, repeals and saving and transitional provisions.

- (1) The enactments specified in Schedule 4 to this Act shall be amended in accordance with the provisions of that Schedule.
- (2)
- ^{F7}(3) The enactments specified in Schedule 6 to this Act are hereby repealed to the extent specified in the third column of that Schedule.
- (4) The saving and transitional provisions contained in Schedule 7 to this Act shall have effect.
- (5) The provisions of Schedules 4, 5 and 7 to this Act shall not be taken as prejudicing the operation of sections 15 to 17 of the ^{M1}Interpretation Act 1978 (which relate to the effect of repeals).

Textual Amendments

- F7** S. 177(2) repealed by [Statute Law \(Repeals\) Act 1986 \(c. 12\)](#), s. 1(1), [Sch. 1 Pt. III](#)

Modifications etc. (not altering text)

- C1** The text of s. 177(1)(3) 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

Marginal Citations

- M1** [1978 c. 30](#).

178 Citation and commencement.

- (1) This Act may be cited as the Customs and Excise Management Act 1979.
- (2) This Act, the ^{M2}Customs and Excise Duties (General Reliefs) Act 1979, the ^{M3}Alcoholic Liquor Duties Act 1979, the ^{M4}Hydrocarbon Oil Duties Act 1979 ^{F8} and the ^{M5}Tobacco Products Duty Act 1979 may be cited together as the Customs and Excise Acts 1979.
- (3) This Act shall come into operation on 1st April 1979.

Textual Amendments

- F8** Words in s. 178(2) repealed (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 82, [Sch. 18 Pt. II](#).

Marginal Citations

- M2** [1979 c. 3](#).
M3 [1979 c. 4](#).

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M4 [1979 c. 5.](#)

M5 [1979 c. 7.](#)

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

- Act 2023 c. 30, Pt. 2 construed as one with this Act by [2023 c. 30 s. 117\(2\)](#)
- Act modified by [S.I. 2023/884 reg. 5](#)

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

- s. 1(3ZA) inserted by [2023 c. 30 Sch. 13 para. 2\(4\)](#)
- s. 20B inserted by [2023 c. 30 s. 339\(2\)](#)
- s. 21(5A) inserted by [2023 c. 30 s. 339\(5\)](#)
- s. 21(6A) inserted by [2023 c. 30 s. 339\(7\)](#)
- 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\(3\)](#)