



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART X

#### DUTIES AND DRAWBACKS—GENERAL PROVISIONS

##### *General provisions relating to imported goods*

**121 Power to impose restrictions where duty depends on certain matters [<sup>F1</sup>other than use].**

Where any question as to the duties of customs or excise chargeable on any imported goods depends on any matter [<sup>F2</sup>(other than the use to be made of the goods)] 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 the prevention of abuse or the protection of the revenue (including conditions requiring security for the observance of any conditions so imposed).

#### Textual Amendments

- F1** Words in s. 121 heading omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 92\(3\)](#)
- F2** Words in s. 121 omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 92\(2\)](#)

**Status:**

Point in time view as at 13/09/2018. This version of this provision has been superseded.

**Changes to legislation:**

Customs and Excise Management Act 1979, Section 121 is up to date with all changes known to be in force on or before 03 June 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.