



Customs and Excise Duties (General Reliefs) Act 1979

1979 CHAPTER 3

An Act to consolidate certain enactments relating to reliefs and exemptions from customs and excise duties, section 7 of the Finance Act 1968 and certain other related enactments. [22nd February 1979]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Principal reliefs from customs duties

1 Reliefs from customs duty for conformity with Community obligations and other international obligations, etc.

- (1) The Secretary of State may, in accordance with subsections (2) to (6) below, by order provide for relieving goods from the whole or part of any customs duty chargeable on goods imported into the United Kingdom.
- (2) Goods of any description may be relieved from customs duty if and in so far as the relief appears to the Secretary of State to be necessary or expedient with a view to—
 - (a) conforming with any Community obligations ; or
 - (b) otherwise affording relief provided for by or under the Community Treaties or any decisions of the representatives of the governments of the member States of the Coal and Steel Community meeting in Council.
- (3) Goods of any description may be relieved from customs duty if and in so far as the relief appears to the Secretary of State to be necessary or expedient with a view to conforming with an international agreement relating to matters other than commercial relations.

- (4) Exposed cinematograph film may be relieved from customs duty if certified as provided by the order to be of an educational character.
- (5) Relief given by virtue of subsection (4) above may be restricted with a view to securing reciprocity in countries or territories outside the United Kingdom.
- (6) Articles recorded with sound, other than exposed cinematograph film, may be relieved from customs duty (other than duty chargeable on similar articles not so recorded) if the articles are not produced in quantity for general sale as so recorded.

2 Reliefs from customs duty referable to Community practices

- (1) The Secretary of State may by regulations make such provision as regards reliefs from customs duty chargeable on goods imported into the United Kingdom as appears to him to be expedient having regard to the practices adopted or to be adopted in other member States, whether by law or administrative action and whether or not for conformity with Community obligations.
- (2) Regulations under this section may amend or repeal accordingly any of sections 1, 3, 4 and 15 of this Act.

3 Power to exempt particular importations of certain goods from customs duty

- (1) Subject to the provisions of this section, the Secretary of State may direct that payment shall not be required of the whole or part of any customs duty which is chargeable on any goods imported or proposed to be imported into the United Kingdom if he is satisfied—
 - (a) that the goods qualify for relief under this section; and
 - (b) that in all the circumstances it is expedient for the relief to be given.
- (2) The following goods qualify for relief under this section, that is to say, articles intended and reasonably required—
 - (a) for the purpose of subjecting the articles, or any material or component in the articles, to examination or tests with a view to promoting or improving the manufacture in the United Kingdom of goods similar to those articles or to that material or component, as the case may be ; or
 - (b) for the purpose of subjecting goods capable of use with those or similar articles (including goods which might be used as materials or components in such articles or in which such articles might be used as materials or components) to examination or tests with a view to promoting or improving the manufacture in the United Kingdom of those or similar goods.
- (3) Any direction of the Secretary of State under this section may be given subject to such conditions as he thinks fit.
- (4) Where a direction given by the Secretary of State under this section is subject to any conditions, and it is proposed to use or dispose of the goods in any manner for which the consent of the Secretary of State is required by the conditions, the Secretary of State may consent to the goods being so used or disposed of subject to payment of the duty which would have been payable but for the direction or such part of the duty as the Secretary of State thinks appropriate in the circumstances.

- (5) The Secretary of State shall not give a direction under this section except on a written application made by the importer, and a direction under this section shall have effect to such extent (if any), as the Commissioners may allow if the goods have been released from customs and excise control without the importer having given to the Commissioners notice of the direction or of his application or intention to apply for it.
- (6) Any notice to the Commissioners under subsection (5) above shall be in such form as they may require, and the Commissioners on receiving any such notice or at any time afterwards may impose any such conditions as they see fit for the protection of the revenue (including conditions requiring security for the observance of any conditions subject to which relief is granted).
- (7) A direction of the Secretary of State under this section shall have effect only if and so long as any conditions of the relief, including any conditions imposed by the Commissioners under subsection (6) above, are complied with; but where any customs duty is paid on the importation of any goods, and the Commissioners are satisfied that by virtue of a direction subsequently given and having effect under this section payment of the duty is not required, then the duty shall be repaid.

4 Administration of reliefs under section 1 and administration or implementation of similar Community reliefs

- (1) The Secretary of State may by order make provision for the administration of any relief under section 1 above or for the implementation or administration of any like relief provided for by any Community instrument.
- (2) An order under this section may in particular—
 - (a) impose or authorise the imposition of conditions for securing that goods relieved from duty as being imported for a particular purpose are used for that purpose or such other conditions as appear expedient to secure the object or prevent abuse of the relief;
 - (b) where the relief is limited to a quota of imported goods, provide for determining the allocation of the quota or for enabling it to be determined by the issue of certificates or licences or otherwise ;
 - (c) confer on a government department or any other authority or person functions in connection with the administration of the relief or the enforcement of any condition of relief;
 - (d) authorise any government department having any such functions to make payments (whether for remuneration or for expenses) to persons advising the department or otherwise acting in the administration of the relief;
 - (e) require the payment of fees by persons applying for the relief or applying for the registration of any person or premises in connection with the relief;
 - (f) authorise articles for which relief is claimed to be sold or otherwise disposed of if the relief is not allowed and duty is not paid.
- (3) Any expenses incurred by a government department by virtue of any order under this section shall be defrayed out of money provided by Parliament, and any fees received by a government department by virtue of any such order shall be paid into the Consolidated Fund.

Reliefs from duties for Channel Islands or Isle of Man goods

5 Relief from customs duty of certain goods from Channel Islands

- (1) Subject to subsection (2) below, any goods which are the produce or growth of any of the Channel Islands or which have been manufactured in any of those islands from—
- (a) materials which are such produce or growth; or
 - (b) materials not chargeable with any duty in the United Kingdom; or
 - (c) materials so chargeable upon which that duty has been paid and not drawn back,
- may be imported without payment of any customs duty chargeable thereon.
- (2) Subsection (1) above shall not apply in relation to any goods unless the master of the ship or commander of the aircraft in which the goods are imported produces to the proper officer at the place of importation a certificate from the Lieutenant-Governor or other proper authority of the island from which the goods are imported that a declaration in such form and containing such particulars as the Commissioners may direct has been made before a magistrate of that island by the person exporting the goods therefrom that the goods are goods to which this section applies.
- (3) Directions under subsection (2) above may make different provision for different circumstances and may be varied or revoked by subsequent directions thereunder.

6 Relief from duty of certain goods from Isle of Man and supplementary provisions

- (1) Without prejudice to section 174(1) of the Customs and Excise Management Act 1979 but subject to the provisions of this section, goods removed into the United Kingdom from the Isle of Man shall be deemed, for the purposes of any charge of duty on goods imported into the United Kingdom, not to be imported.
- (2) Where in the case of any goods which are the produce or growth of the Isle of Man, or which have been manufactured in that island from materials which are such produce or growth, a duty of excise is chargeable on like goods or materials manufactured or produced in the United Kingdom, a like duty of excise shall be payable on the removal of those goods into the United Kingdom from the Isle of Man.
- (3) Any goods manufactured in the Isle of Man wholly or partly from imported materials, being materials—
- (a) which, if they had been imported into the United Kingdom, would have been chargeable with customs or excise duty; and
 - (b) which on their importation into the Isle of Man either were not charged with customs or excise duty or were charged with a lower amount by way of customs or excise duty than would have been payable on their importation into the United Kingdom,
- shall on their removal into the United Kingdom from the Isle of Man be chargeable with customs or excise duty as if they were being imported.
- (4) Schedule 1 to this Act shall have effect for the purpose of restricting the removal into the United Kingdom of certain dutiable goods imported into or removed to the Isle of Man.

Miscellaneous reliefs from customs and excise duties

7 Relief from customs or excise duty on imported legacies

Where it is shown to the satisfaction of the Commissioners that—

- (a) any imported goods were chattels or corporeal moveables belonging to or in the possession of a deceased person which had been used before his death and were not at the time of his death used or held by him for business purposes; and
- (b) the importation thereof is by or for a person resident in the United Kingdom who upon that death becomes entitled thereto by virtue of any testamentary disposition or intestacy,

the Commissioners may remit or repay any customs or excise duty which would otherwise be payable or which has been paid on the importation thereof.

8 Relief from customs or excise duty on trade samples, labels, etc.

The Commissioners may allow the delivery without payment of customs or excise duty on importation, subject to such conditions and restrictions as they see fit—

- (a) of trade samples of such goods as they see fit, whether imported as samples or drawn from the goods on their importation;
- (b) of labels or other articles supplied without charge for the purpose of being re-exported with goods manufactured or produced in, and to be exported from, the United Kingdom.

9 Relief from customs or excise duty on antiques, prizes, etc.

The Commissioners may allow the delivery without payment of customs or excise duty on importation—

- (a) of any goods (other than spirits or wine) which are proved to the satisfaction of the Commissioners to have been manufactured or produced more than 100 years before the date of importation ;
- (b) of articles which are shown to the satisfaction of the Commissioners to have been awarded abroad to any person for distinction in art, literature, science or sport, or for public service, or otherwise as a record of meritorious achievement or conduct, and to be imported by or on behalf of that person.

Reliefs from excise duties

10 Relief from excise duty on certain United Kingdom goods re-imported

- (1) Without prejudice to any other enactment relating to excise, the following provisions of this section shall have effect in relation to goods manufactured or produced in the United Kingdom which are re-imported into the United Kingdom after exportation therefrom.
- (2) If the goods are at the date of their re-importation excise goods, they may on re-importation be delivered for home use without payment of excise duty if it is shown to the satisfaction of the Commissioners—
 - (a) that at the date of their exportation the goods were not excise goods or, if they were then excise goods, that the excise duty had been paid before their exportation; and

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- (b) that no drawback in respect of the excise duty and no allowance has been paid on their exportation or that any such drawback or allowance so paid has been repaid to the Consolidated Fund ; and
 - (c) that the goods have not undergone any process outside the United Kingdom since their exportation.
- (3) If the goods both are at the date of their re-importation and were at the date of their exportation excise goods, but they were exported without the excise duty having been paid from a warehouse or from the place where they were manufactured or produced, then, where the following conditions are satisfied, that is to say—
- (a) it is shown to the satisfaction of the Commissioners that they have not undergone any process outside the United Kingdom since their exportation ; and
 - (b) any allowance paid on their exportation is repaid to the Consolidated Fund, the goods may on their re-importation, subject to such conditions and restrictions as the Commissioners may impose, be entered and removed without payment of excise duty for re-warehousing or for return to the place where they were manufactured or produced, as the case may be.
- (4) Nothing in this section shall authorise the delivery for home use of any goods not otherwise eligible therefor.
- (5) In this section—
- " excise goods " means goods—
 - (a) of a class or description chargeable at the time in question with a duty of excise ; or
 - (b) in the manufacture or preparation of which any goods of such a class or description have been used;
 - " the excise duty " means the duty by virtue of which the goods are or were at the time in question excise goods.

11 Relief from excise duty on certain foreign goods reimported

- (1) Without prejudice to any other enactment relating to excise but subject to subsection (2) below, goods manufactured or produced outside the United Kingdom which are re-imported into the United Kingdom after exportation therefrom may on their re-importation be delivered without payment of excise duty for home use, where so eligible, if it is shown to the satisfaction of the Commissioners—
- (a) that no excise duty was chargeable thereon at their previous importation or that any excise duty so chargeable was then paid ; and
 - (b) that no drawback has been paid or excise duty refunded on their exportation or that any drawback so paid or excise duty so refunded has been repaid to the Consolidated Fund; and
 - (c) that the goods have not undergone any process outside the United Kingdom since their exportation.
- (2) For the purposes of this section goods which on their previous importation were entered for transit or transhipment or were permitted to be delivered without payment of excise duty as being imported only temporarily with a view to subsequent re-exportation and which were re-exported accordingly shall on their re-importation be deemed not to have been previously imported.

Relief for goods for Her Majesty's ships

12 Supply of duty-free goods to Her Majesty's ships

- (1) The Treasury may by regulations provide that, subject to any prescribed conditions, goods of any description specified in the regulations which are supplied either—
 - (a) to any ship of the Royal Navy in commission of a description so specified, for the use of persons serving in that ship, being persons borne on the books of that or some other ship of the Royal Navy or a naval establishment; or
 - (b) to the Secretary of State, for the use of persons serving in ships of the Royal Navy or naval establishments,shall for all or any purposes of any excise duty or drawback in respect of those goods be treated as exported, and a person supplying or intending to supply goods as mentioned in paragraph (a) or (b) above shall be treated accordingly as exporting or intending to export them.
- (2) Regulations made under this section with respect to goods of any description may regulate or provide for regulating the quantity allowed to any ship or establishment, the manner in which they are to be obtained and their use or distribution.
- (3) The regulations may—
 - (a) contain such other incidental or supplementary provisions as appear to the Treasury to be necessary for the purposes of this section, including any adaptations of the customs and excise Acts ; and
 - (b) make different provision in relation to different cases, and in particular in relation to different classes or descriptions of goods or of ships or establishments.
- (4) In subsection (1) above " prescribed " means prescribed by regulations under this section or, in pursuance of any such regulations, by the Commissioners after consultation with the Secretary of State.
- (5) Before making any regulations under this section, the Treasury shall consult with the Secretary of State and with the Commissioners.
- (6) The powers conferred by this section shall apply for the purposes of customs duty as they apply for the purposes of excise duty but shall not so apply after such day as the Commissioners may by order appoint.

Personal reliefs

13 Power to provide, in relation to persons entering the United Kingdom, for reliefs from duty and value added tax and for simplified computation of duty and tax

- (1) The Commissioners may by order make provision for conferring on persons entering the United Kingdom reliefs from duty and value added tax; and any such relief may take the form either of an exemption from payment of duty and tax or of a provision whereby the sum payable by way of duty or tax is less than it would otherwise be.
- (2) Without prejudice to subsection (1) above, the Commissioners may by order make provision whereby, in such cases and to such extent as may be specified in the order, a sum calculated at a rate specified in the order is treated as the aggregate amount payable by way of duty and tax in respect of goods imported by a person entering

the United Kingdom; but any order making such provision shall enable the person concerned to elect that duty and tax shall be charged on the goods in question at the rate which would be applicable apart from that provision.

- (3) An order under this section—
- (a) may make any relief for which it provides subject to conditions, including conditions which are to be complied with after the importation of the goods to which the relief applies;
 - (b) may contain such incidental and supplementary provisions as the Commissioners think necessary or expedient, including provisions for the forfeiture of goods in the event of non-compliance with any condition subject to which they have been relieved from duty or tax ; and
 - (c) may make different provision for different cases.
- (4) In this section—
- " duty " means customs or excise duty chargeable on goods imported into the United Kingdom and, in the case of excise duty, includes any addition thereto by virtue of section 1 of the Excise Duties (Surcharges or Rebates) Act 1979 ; and
 - " value added tax " or " tax" means value added tax chargeable on the importation of goods.
- (5) Nothing in any order under this section shall be construed as authorising any person to import any thing in contravention of any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment.

Produce of the sea or continental shelf

14 Produce of the sea or continental shelf

- (1) Fish, whales or other natural produce of the sea, or goods produced or manufactured therefrom at sea, if brought direct to the United Kingdom, shall—
- (a) in the case of goods which, under any enactment or instrument having the force of law, are to be treated as originating in the United Kingdom, be deemed for the purposes of any charge to customs duty not to be imported; and
 - (b) in the case of goods which, under any enactment or instrument having the force of law, are to be treated as originating in any other country or territory, be deemed to be consigned to the United Kingdom from that country.
- (2) Any goods brought into the United Kingdom which are shown to the satisfaction of the Commissioners to have been grown, produced or manufactured in any area for the time being designated under section 1(7) of the Continental Shelf Act 1964 and to have been so brought direct from that area shall be deemed for the purposes of any charge to customs duty not to be imported.
- (3) The Secretary of State may by regulations prescribe cases in which, with a view to exempting any goods from any duty, or charging any goods with duty at a reduced or preferential rate, under any of the enactments relating to duties of customs the continental shelf of any country prescribed by the regulations, or of any country of a class of countries so prescribed, shall be treated for the purposes of such of those enactments or of any instruments made thereunder as may be so prescribed as if that shelf formed part of that country and any goods brought from that shelf were consigned from that country.

- (4) In subsection (3) above "continental shelf", in relation to any country means—
- (a) if that country is the United Kingdom, any area for the time being designated under section 1(7) of the Continental Shelf Act 1964 ;
 - (b) in any other case, the seabed and sub-soil of the submarine areas adjacent to the coast, but outside the seaward limits of the territorial waters, of that country over which the exercise by that country of sovereign rights in accordance with international law is recognised or authorised by Her Majesty's Government in the United Kingdom.

False statements etc. in connection with reliefs from customs duties

15 False statements etc. in connection with reliefs from customs duties

- (1) If a person—
- (a) for the purpose of an application for relief from customs duty under section 1 or 3 above or under a Community instrument; or
 - (b) for the purpose of an application for an authorisation under regulations made under section 2 above,
- makes any statement or furnishes any document which is false in a material particular to any government department or to any authority or person on whom functions are conferred by or under section 1, 3 or 4 above or a Community instrument, then—
- (i) any decision allowing the relief or granting the authorisation applied for shall be of no effect; and
 - (ii) if the statement was made or the document was furnished knowingly or recklessly, that person shall be guilty of an offence under this section.
- (2) A person guilty of an offence under this section shall be liable—
- (a) on summary conviction, to a fine not exceeding the prescribed sum, or to imprisonment for a term not exceeding 3 months, or to both ; or
 - (b) on conviction on indictment, to a fine of any amount or to imprisonment for a term not exceeding 2 years, or to both.
- (3) In subsection (2)(a) above "the prescribed sum" means—
- (a) if the offence was committed in England, Wales or Northern Ireland, the prescribed sum within the meaning of section 28 of the Criminal Law Act 1977 (£1,000 or other sum substituted by order under section 61(1) of that Act);
 - (b) if the offence was committed in Scotland, the prescribed sum within the meaning of section 289B of the Criminal Procedure (Scotland) Act 1975 (£1,000 or other sum substituted by order under section 289D(1) of that Act).
- (4) References in Parts XI and XII of the Customs and Excise Management Act 1979 to an offence under the customs and excise Acts shall not apply to an offence under this section.

Supplementary provisions

16 Annual reports to Parliament

As soon as may be after the end of each financial year the Secretary of State shall lay before each House of Parliament a report on the exercise during that year of the powers conferred by sections 1, 3 and 4 above with respect to the allowance of exemptions and reliefs from customs duties (including the power to amend or revoke orders providing for any exemption or relief from customs duties).

17 Orders and regulations

- (1) Any power to make orders or regulations under this Act shall be exercisable by statutory instrument.
- (2) Any statutory instrument containing regulations under section 2 or 12 above shall be subject to annulment in pursuance of a resolution of either House of Parliament except where, in the case of regulations under section 2, a draft of the regulations has been approved by resolution of each House of Parliament.
- (3) Any statutory instrument containing an order under section 1, 4 or 13 above or regulations under section 14(3) above shall be subject to annulment in pursuance of a resolution of the House of Commons except in a case falling within subsection (4) below.

- (4) Subject to subsection (5) below, where an order under section 1, 4 or 13 above restricts any relief from duty or tax the statutory instrument containing the order shall be laid before the House of Commons after being made and, unless the order is approved by that House before the end of the period of 28 days beginning with the day on which it was made, it shall cease to have effect at the end of that period but without prejudice to anything previously done under the order or to the making of a new order.

In reckoning the said period of 28 days no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than 4 days.

- (5) Subsection (4) above does not apply in the case of an instrument containing an order under section 1 or 4 above which states that it does not restrict any relief otherwise than in pursuance of a Community obligation.
- (6) For the purposes of this section restricting any relief includes removing or reducing any relief previously conferred.

18 Interpretation

- (1) This Act and the other Acts included in the Customs and Excise Acts 1979 shall be construed as one Act but where a provision of this Act refers to this Act that reference is not to be construed as including a reference to any of the others.
- (2) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by any other Act included in the Customs and Excise Acts 1979 has, except where the context otherwise requires, the same meaning in this Act or in any such instrument as in that Act; and for ease of reference the Table below indicates the expressions used in this Act to which a meaning is given by any other such Act—

CUSTOMS AND EXCISES MANAGEMENT ACT 1979

" the Commissioners "

" the Customs and Excise Acts 1979 "

" the customs and excise Acts "

" customs and excise airport "

" goods "

" hovercraft "

" importer "

" master "

" officer " and " proper " in relation to an officer

" port "

" ship "

" transit and transhipment "

warehouse "

Alcoholic Liquor Duties Act 1979

" spirits "

" wine "

- (3) This Act applies as if references to ships included references to hovercraft.

19 Consequential amendments, repeals and transitional provision

- (1) The enactments specified in Schedule 2 to this Act shall be amended in accordance with the provisions of that Schedule.
- (2) The enactments specified in Part I of Schedule 3 to this Act are hereby repealed to the extent specified in the third column of that Schedule and the regulations specified in Part II of that Schedule are hereby revoked to the extent so specified.
- (3) References to import duties in instruments in force at the commencement of this Act shall, on and after that commencement, be construed—
- (a) in the case of references in orders under section 5 or directions under section 6 of the Import Duties Act 1958, as references to customs duties charged under section 5(1) or (2) of the European Communities Act 1972;
 - (b) in the case of references in such orders or directions made by virtue of section 5(1 A) of the said Act of 1958 or in regulations under section 5(6) of the European Communities Act 1972, as references to customs duties (whether so charged or charged under the Customs Duties (Dumping and Subsidies) Act 1969 or section 6(1) of the Finance Act 1978).

20 Citation and commencement

- (1) This Act may be cited as the Customs and Excise Duties (General Reliefs) Act 1979 and is included in the Acts which may be cited as the Customs and Excise Acts 1979.
- (2) This Act shall come into operation on 1st April 1979.

SCHEDULES

SCHEDULE 1

Section 6(4).

RESTRICTIONS ON REMOVAL OF GOODS INTO UNITED KINGDOM FROM ISLE OF MAN

- 1 Where any goods which, if they were imported into the United Kingdom, would be chargeable with customs or excise duty are imported into the Isle of Man and on that importation either are not charged with any customs or excise duty or are charged with a lower amount by way of customs or excise duty than would have been payable on their importation into the United Kingdom, then—
 - (a) if the goods are cleared out of charge in the Isle of Man for home use or to be dealt with in any other manner in the Isle of Man, they shall not thereafter be removed into the United Kingdom ;
 - (b) in any other case, the goods shall not be removed from the Isle of Man into the United Kingdom until they have been cleared for that purpose by the proper officer and, except in the case of goods reported on arrival for removal into the United Kingdom in the same ship or aircraft and in continuance of the same voyage or flight, until security has been given to the satisfaction of the Commissioners for the due delivery thereof at some port or customs and excise airport in the United Kingdom.
- 2 Where any goods—
 - (a) manufactured or produced in the United Kingdom and chargeable with a duty of excise on being so manufactured or produced or on being sent out from the premises of the manufacturer ; or
 - (b) imported into the United Kingdom and chargeable on that importation with a duty of customs or excise,have been removed from the United Kingdom into the Isle of Man without payment of that duty or on drawback of the excise duty, then, save with the permission of the Commissioners and subject to such conditions as they see fit to impose, neither those goods nor any other goods in the manufacture or preparation of which those goods have been used shall thereafter be removed from the Isle of Man into the United Kingdom.
- 3 Any goods removed into the United Kingdom contrary to paragraph 1 or 2 above shall be liable to forfeiture, and any person concerned in the removal of the goods shall be liable on summary conviction to a penalty of three times the value of the goods or £100, whichever is the greater.

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SCHEDULE 2

Section 19(1).

CONSEQUENTIAL AMENDMENTS

Agriculture and Horticulture Act 1964

- 1 At the end of paragraph 1(2) of the Schedule to the Agriculture and Horticulture Act 1964 there shall be added the words " nor the operation of sections 1 to 4 and 14 to 16 of the Customs and Excise Duties (General Reliefs) Act 1979 ".

Finance Act 1972

- 2 In section 17 of the Finance Act 1972, after the subsection (2) inserted by paragraph 10 of Schedule 4 to the Customs and Excise Management Act 1979 there shall be inserted the following subsection—

“(2A) The provisions of the Customs and Excise Duties (General Reliefs) Act 1979 other than sections 7, 8 and 9(b) (various reliefs for imported goods other than legacies, trade samples and prizes) shall also be excepted from the enactments which are to have effect as mentioned in subsection (1) of this section.”

European Communities Act 1972

- 3 For section 5(3) of the European Communities Act 1972 (in this Schedule referred to as " the Act of 1972 ") there shall be substituted the following subsection—

“(3) Schedule 2 to this Act shall also have effect in connection with the powers to make orders conferred by subsections (1) and (2) above.”.

- 4 In section 6(5) of the Act of 1972, for paragraph (b), there shall be substituted the following paragraph—

“(b) sections 1, 3, 4, 5, 6 (including Schedule 1), 7, 8, 9, 12, 13, 15, 17 and 18 of the Customs and Excise Duties (General Reliefs) Act 1979 but so that—

(i) any references in sections 1, 3 and 4 to the Secretary of State shall include the Ministers; and

(ii) the reference in section 15 to an application for an authorisation under regulations made under section 2 of that Act shall be read as a reference to an application for an authorisation under regulations made under section 2(2) of this Act;”.

- 5 In Schedule 2 to the Act of 1972 there shall be added at the end the following paragraphs—

“4 (1) The power to make orders under section 5(1) or (2) of this Act shall be exercisable in accordance with the following provisions of this paragraph.

(2) The power to make such orders shall be exercisable by statutory instrument and includes power to amend or revoke any such order made in the exercise of that power.

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- (3) Any statutory instrument containing any such order shall be subject to annulment in pursuance of a resolution of the House of Commons except in a case falling within sub-paragraph (4) below.
- (4) Subject to sub-paragraph (6) below, where an order imposes or increases any customs duty, or restricts any relief from customs duty under the said section 5, the statutory instrument containing the order shall be laid before the House of Commons after being made and, unless the order is approved by that House before the end of the period of 28 days beginning with the day on which it was made, it shall cease to have effect at the end of that period, but without prejudice to anything previously done under the order or to the making of a new order.

In reckoning the said period of 28 days no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than 4 days.

- (5) Where an order has the effect of altering the rate of duty on any goods in such a way that the new rate is not directly comparable with the old, it shall not be treated for the purposes of sub-paragraph (4) above as increasing the duty on those goods if it declares the opinion of the Treasury to be that, in the circumstances existing at the date of the order, the alteration is not calculated to raise the general level of duty on the goods.
- (6) Sub-paragraph (4) above does not apply in the case of an instrument containing an order which states that it does not impose or increase any customs duty or restrict any relief from customs duty otherwise than in pursuance of a Community obligation.

- 5 As soon as may be after the end of each financial year the Secretary of State shall lay before each House of Parliament a report on the exercise during that year of the powers conferred by section 5(1) and (2) of this Act with respect to the imposition of customs duties and the allowance of exemptions and reliefs from duties so imposed (including the power to amend or revoke orders imposing customs duties or providing for any exemption or relief from duties so imposed).”.

Finance Act 1977

- 6 In section 10(4) of the Finance Act 1977, for the words " those sections " there shall be substituted the words " the said section 6 " .

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

SCHEDULE 3

Section 19(2).

REPEALS AND REVOCATIONS

PART I

ENACTMENTS REPEALED

Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.	The Customs and Excise Act 1952.	Sections 35 to 37 and 41 to 43. Section 272. Sections 309(1), (3) and (4) and 310.
6 & 7 Eliz. 2. c. 6.	The Import Duties Act 1958.	Sections 4, 5 and 6. Section 10(1). Sections 12(4) and Sections 15 and 16. In Schedule 3, paragraphs 4, 5 and 8. In Schedule 4, paragraph 2.
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	Section 10(1).
1967 c. 54.	The Finance Act 1967.	Section 2.
1968 c. 44.	The Finance Act 1968.	Section 7.
1969 c. 32.	The Finance Act 1969.	Section 54.
1972 c. 41.	The Finance Act 1972.	Section 55(2) and (3).
1972 c. 68.	The European Communities Act 1972.	In section 5, subsections (5), (6) and (6A) In Schedule 4, paragraph 1.
1975 c. 45.	The Finance (No. 2) Act 1975.	In Schedule 3, paragraphs 10, 11 and 13.
1977 c. 36.	The Finance Act 1977.	Section 12.
1978 c. 42.	The Finance Act 1978.	Section 6(8). In Schedule 12, paragraphs 9, 10, 15, 19(7)(d), 20, 25 and 26.

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

PART II

REGULATIONS REVOKED

Year and Number	Title	Extent of Revocation
1976/2130.	The Customs Duties (ECSC) Relief Regulations 1976.	All the regulations.
1977/910.	The Inward Processing Relief Regulations 1977.	Regulation 7(1).
1977/1785.	The Customs and Excise (Relief for Returned Goods) Regulations 1977.	All the regulations.
1978/1148.	The Customs . Duties (Inward and Outward Processing Relief) Regulations 1978.	Regulation 2.