



Finance Act 1983

1983 CHAPTER 28

PART I

CUSTOMS AND EXCISE

6 Deferred payment of excise duty on goods.

The following section shall be inserted in Part X of the ^{M1}Customs and Excise Management Act 1979 (duties and drawbacks: general provisions), after section 127—

“ Deferred payment of excise duty on goods

127A Deferred payment of excise duty on goods.

- (1) The Commissioners may by regulations make provision for the payment of any excise duty on goods of a prescribed kind to be deferred, in prescribed cases, subject to such conditions or requirements as may be imposed—
 - (a) by the regulations; or
 - (b) where the regulations so provide, by the Commissioners.
- (2) Any duty payment of which is deferred under the regulations shall be treated, for prescribed purposes, as if it had been paid.
- (3) Where—
 - (a) any excise duty to which an application for deferment of duty made under the regulations relates is payable on goods on their removal from an excise warehouse; and
 - (b) the Commissioners are not satisfied—
 - (i) that the conditions imposed under section 92(1) above in relation to the warehouse have been complied with by the occupier of the warehouse; or

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1983, Section 6. (See end of Document for details)

(ii) that the warehousing regulations made by virtue of section 93(2)(g) above have been complied with by the occupier or by the proprietor of the goods;

the Commissioners may, notwithstanding any provision of the regulations, refuse the application or refuse it in so far as it relates to those goods.

Nothing in this subsection shall be taken to prejudice the power of the Commissioners to prescribe the cases in which excise duty may be deferred.

- (4) Regulations under this section may make different provision for goods of different descriptions or for goods of the same description in different circumstances.
- (5) In this section “prescribed” means prescribed by regulations made under this section.”

Marginal Citations

M1 1979 c. 2.

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