

SCHEDULES

SCHEDULE 7

IMPORT DUTY: CONSEQUENTIAL AMENDMENTS

PART 3

AMENDMENTS OF OTHER ENACTMENTS

Customs and Excise Duties (General Reliefs) Act 1979

- 131 (1) Section 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) is amended as follows.
- (2) In subsection (1)—
- (a) after “reliefs from” insert “excise”,
 - (b) after “payment of” insert “excise”, and
 - (c) after “by way of” insert “excise”.
- (3) Omit subsection (1A).
- (4) In subsection (2)—
- (a) after “by way of” insert “excise”, and
 - (b) after “elect that” insert “excise”.
- (5) In subsection (3)—
- (a) in paragraph (a), omit “, or any Community relief”, and
 - (b) in paragraph (b), after “relieved from” insert “excise”.
- (6) In subsection (3B)(b), after “any” insert “excise”.
- (7) In subsection (4)—
- (a) omit the definition of “Community relief”, and
 - (b) for the definition of “duty” substitute—
““excise duty” means any duty of excise chargeable on goods and includes any addition to excise duty by virtue of section 1 of the Excise Duties (Surcharges or Rebates) Act 1979;”.
- (8) In the heading—
- (a) after “reliefs from” insert “excise”, and
 - (b) after “computation of” insert “excise”.