

1972 No. 1739

CUSTOMS AND EXCISE

The Customs Duties (Deferred Payment) Regulations 1972

<i>Made</i>	- - -	16th November 1972
<i>Laid before Parliament</i>		23rd November 1972
<i>Coming into Operation—</i>		
<i>Regulations 1 to 4 and 6 to 10</i>		<i>in accordance with</i> <i>Regulation 1(2)</i>
<i>Regulation 5</i>		1st April 1973

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 34(1A) of the Customs and Excise Act 1952^(a) inserted by paragraph 2(2) of Schedule 4 to the European Communities Act 1972^(b) and of all other powers enabling them in that behalf, hereby make the following Regulations—

1.—(1) These Regulations may be cited as the Customs Duties (Deferred Payment) Regulations 1972.

(2) Regulations 1 to 4 and 6 to 10 shall come into operation on the date on which the United Kingdom becomes a member of the European Communities and Regulation 5 shall come into operation on the 1st April 1973.

2. The Interpretation Act 1889^(c) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

3.—(1) These Regulations apply to—

- (a) imported goods on which duty is payable at the time entry thereof is made;
- (b) imported goods which are warehoused, and on which, on removal from warehouse, duty is payable,

and the word “duty” in this Regulation means any of the duties referred to in Regulations 4 and 5.

(2) In these Regulations—

“bank” means a bank approved by the Commissioners for the purpose of providing guarantees required by Regulation 6;

“Collector” means the Collector of Customs and Excise within whose collection entry of the goods referred to in paragraph (1) of this Regulation is made and shall include any official from time to time appointed by that Collector for the purposes of these Regulations;

(a) 1952 c. 44.

(b) 1972 c. 68.

(c) 1889 c. 63.

“deferment” means deferment of payment of the duties set out in Regulations 4 and 5 and shall include deferment of payment of deposits as defined below and “deferred” shall be construed accordingly;

“deposit” means a deposit of money as security under section 255 of the Customs and Excise Act 1952 in respect of the duties set out in Regulations 4 and 5;

“payment day” means the 15th day (or where that day falls on a non-working day, the next working day thereafter) following the month in which deferment is permitted.

PART I

General

4. Deferment shall be permitted in the case of the following duties—
- (a) duties imposed by or under the Import Duties Act 1958(a);
 - (b) purchase tax charged on imported goods by virtue of section 11 of the Purchase Tax Act 1963(b);
 - (c) duties imposed by or under the Customs Duties (Dumping and Subsidies) Act 1969(c);
 - (d) levies imposed by or under the Agriculture and Horticulture Act 1964(d);
 - (e) sugar surcharge imposed by the Sugar Act 1956(e).
5. Deferment shall be permitted in the case of value added tax charged and payable on imported goods by virtue of section 2(3) of the Finance Act 1972(f).

PART II

Approval

- 6.—(1) A person desiring to make arrangements with the Commissioners for deferment shall—
- (a) make an application to the Collector in such form and manner and containing such particulars as the Commissioners may require;
 - (b) give to the Collector, as security for payment by him of any amount of duty or deposit becoming payable on each payment day, a guarantee from a bank in a form approved by the Commissioners;
 - (c) make such arrangements for the payment referred to in (b) above as the Commissioners may require,
- and approval shall be granted in writing to him by the Collector.
- (2) A person to whom approval under this Regulation has been granted shall forthwith notify the Collector of any change in the particulars furnished, the security given, or the arrangements for payment provided for in paragraph (1) above.
- (3) The Collector may, for reasonable cause, vary or revoke any approval granted under paragraph (1) of this Regulation.

(a) 1958 c. 6.

(b) 1963 c. 9.

(c) 1969 c. 16.

(d) 1964 c. 28.

(e) 1956 c. 48.

(f) 1972 c. 41.

(4) Save as the Commissioners may otherwise allow, any approval granted by the Collector under this Regulation shall apply only in relation to those entries made within his collection.

7. Where a person has been granted approval under Regulation 6, the Commissioners may, subject to such conditions as they may from time to time see fit to impose, permit him deferment until payment day.

PART III

Payment of Duties

8. On each payment day the person whose arrangements have been approved as aforesaid shall pay to the Commissioners in accordance with the arrangements referred to in Regulation 6(1)(c) the total of the amounts of duty or deposit shown on each entry as payable.

9. If at any time after entry has been made it is found that—

- (a) the full amount of duty payable has not been shown on the entry, the balance shall forthwith be paid by the person making entry of the goods and no deferment in respect thereof shall be permitted;
- (b) duty in excess of the amount payable has been shown on the entry, the amount of such duty shall nevertheless be paid on payment day and the Commissioners shall, unless repayment thereof has already been made by virtue of Regulation 10, thereafter repay the amount overpaid.

PART IV

Miscellaneous

10. For the purposes of the following enactments—

- (a) the Customs and Excise Act 1952—
section 260(1);
- (b) the Import Duties Act 1958 for the purposes of any relief by way of repayment of duty—
section 7;
- (c) the Finance Act 1966(a) for the purposes of any relief by way of repayment of duty—
section 1,

without prejudice to Part III of these Regulations, duty shall be deemed to have been paid at the time when deferment of that duty was permitted and in the case of (b) or (c) above, the Commissioners may, at any time before payment day, repay any duty so deemed to have been paid.

16th November 1972.

E. A. Knight,

Commissioner of Customs and Excise.

Kings Beam House,
Mark Lane,
London, E.C.3.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, made under section 34(1A) of the Customs and Excise Act 1952, provide for deferment of payment of certain Customs duties and other charges payable on imported goods and imported warehoused goods removed from warehouse. The Regulations prescribe the duties for which deferred payment is permitted, the period for which deferment may be allowed, and the action to be taken by those seeking deferment, including the giving of security. Provision is made for cases of under-payment or over-payment of duty, and, for the purpose of giving relief by repayment of duty under certain enactments, it is provided that duty may be deemed to have been paid at the time when deferment was permitted.

These Regulations, apart from Regulation 5, come into force on the date on which the United Kingdom becomes a member of the European Communities. A Notice relating to that date will be published in the London Gazette. Regulation 5, which relates to payment of value added tax on imported goods, comes into operation on 1st April 1973.

SI 1972/1739
ISBN 0-11-021739-X



1cc