



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IV

CONTROL OF IMPORTATION

Provisions as to duty on imported goods

43 Duty on imported goods

- (1) Save as permitted by or under the customs and excise Acts or section 2(2) of the European Communities Act 1972 or any Community regulation or other instrument having the force of law, no imported goods shall be delivered or removed on importation until the importer has paid to the proper officer any duty chargeable thereon, and that duty shall, in the case of goods of which entry is made, be paid on making the entry.
- (2) The duties of customs or excise and the rates thereof chargeable on imported goods—
 - (a) if entry is made thereof, except where the entry or, in the case of an entry by bill of sight, the perfect entry is for warehousing, shall be those in force with respect to such goods at the time of the delivery of the entry;
 - (b) if entry or, in the case of goods entered by bill of sight, perfect entry is made thereof for warehousing, shall be ascertained in accordance with warehousing regulations;
 - (c) if no entry is made thereof, shall be those in force with respect to such goods at the time of their importation.
- (3) Any goods brought or coming into the United Kingdom by sea otherwise than as cargo, stores or baggage carried in a ship shall be chargeable with the like duty, if any, as would be applicable to those goods if they had been imported as merchandise; and if any question arises as to the origin of the goods they shall, unless that question is determined under section 120 below, section 14 of the Customs and Excise Duties

Status: This is the original version (as it was originally enacted).

(General Reliefs) Act 1979 (produce of the sea or continental shelf) or under a Community regulation or other instrument having the force of law, be deemed to be the produce of such country as the Commissioners may on investigation determine.

- (4) Where, in accordance with approval given by the Commissioners, entry of goods is made by any method involving the use of a computer, subsection (2) above shall have effect as if the reference in paragraph (a) to the time of the delivery of the entry were a reference to the time when particulars contained in the entry are accepted by the computer.
- (5) Subject to sections 10 and 11 of the Customs and Excise Duties (General Reliefs) Act 1979 (reliefs for re-imported goods) and save as provided by or under any such enactments or instruments as are mentioned in subsection (1) above, any goods which are re-imported into the United Kingdom after exportation therefrom, whether they were manufactured or produced in or outside the United Kingdom and whether or not any duty was paid thereon at a previous importation, shall be treated for the purpose of charging duty—
- (a) as if they were being imported for the first time ; and
 - (b) in the case of goods manufactured or produced in the United Kingdom, as if they had not been so manufactured or produced.

44 Exclusion of s. 43(1) for importers etc. keeping standing deposits

Where the Commissioners so direct, section 43(1) above shall not apply if and so long as the importer or his agent pays to, and keeps deposited with, the Commissioners a sum by way of standing deposit sufficient in their opinion to cover any duty which may become payable in respect of goods entered by that importer or agent, and if the importer or agent complies with such other conditions as the Commissioners may impose.

45 Deferred payment of customs duty

- (1) The Commissioners may by regulations provide for the payment of customs duty to be deferred in such cases as may be specified by the regulations and subject to such conditions as may be imposed by or under the regulations ; and duty of which payment is deferred under the regulations shall be treated, for such purposes as may be specified thereby, as if it had been paid.
- (2) Regulations under this section may make different provision for goods of different descriptions or for goods of the same description in different circumstances.

46 Goods to be warehoused without payment of duty

Any goods which are on their importation permitted to be entered for warehousing shall be allowed, subject to such conditions or restrictions as may be imposed by or under warehousing regulations, to be warehoused without payment of duty.

47 Relief from payment of duty of goods entered for transit or transshipment

Where any goods are entered for transit or transshipment the Commissioners may allow the goods to be removed for that purpose, subject to such conditions and restrictions as they see fit, without payment of duty.

48 Relief from payment of duty of goods temporarily imported

In such cases as the Commissioners may by regulations prescribe, where the Commissioners are satisfied that goods are imported only temporarily with a view to subsequent re-exportation, they may permit the goods to be delivered on importation, subject to such conditions as they see fit to impose without payment of duty.