



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART X

#### DUTIES AND DRAWBACKS—GENERAL PROVISIONS

*General provisions relating to charge of duty on and delivery of goods*

#### **128 Restriction of delivery of goods.**

- (1) During any period not exceeding 3 months specified at any time by order of the Commissioners for the purposes of this section, the Commissioners may refuse to allow the removal for home use on payment of duty, or the sending out for home use after the charging of duty, of goods of any class or description chargeable with a duty of<sup>F1</sup>excise, notwithstanding payment of that duty, in quantities exceeding those which appear to the Commissioners to be reasonable in the circumstances.
- (2) Where the Commissioners have during any such period exercised their powers under this section with respect to goods of any class or description, then, in the case of any such goods which are removed or sent out for home use after the end of that period, the duties of<sup>F1</sup>excise and the rates thereof chargeable on those goods shall, notwithstanding any other provision of the customs and excise Acts relating to the determination of those duties and rates, be those in force at the date of the removal or sending out of the goods.

#### **Textual Amendments**

**F1** Words repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss. 10(1), 139(6), Sch. 6 para. 9, [Sch. 19 Pt. I](#)

*Status: Point in time view as at 12/03/2015.*

*Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: General provisions relating to charge of duty on and delivery of goods is up to date with all changes known to be in force on or before 10 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## 129 Power to remit or repay duty on denatured goods.

- (1) Subject to subsection (2) below, where any goods—
- (a) which have been imported but not yet cleared for any purpose for which they may be entered on importation; or
  - (b) which are [<sup>F2</sup>chargeable with a duty the requirement to pay which has not yet taken effect],

have by reason of their state or condition ceased to be worth the full duty chargeable thereon and have been denatured in such manner as the Commissioners may direct and in accordance with such conditions as they see fit to impose, the Commissioners may remit or repay the whole or part of any duty chargeable or paid thereon, or waive repayment of the whole or part of any drawback paid on their warehousing, upon the delivery of the goods for use for such purposes as the Commissioners may allow.

[<sup>F3</sup>(1A) The reference in subsection (1) above to goods which are chargeable with a duty the requirement to pay which has not yet taken effect shall be construed as a reference to any goods which are warehoused or, in the application of that section in relation to a duty of excise, to any goods at a time, before the excise duty point for those goods, when they are chargeable with such a duty.]

- (2) Subsection (1) above does not apply in relation to spirits.
- (3) Where, whether under subsection (1) above or otherwise, any goods chargeable with duty have gone into home use after having been denatured by mixture with some other substance, any person who separates the goods from that other substance shall be guilty of an offence under this subsection and may be detained, and the goods shall be liable to forfeiture.
- (4) A person guilty of an offence under subsection (3) above shall be liable—
- (a) on summary conviction, to a penalty of [<sup>F4</sup>the prescribed sum][<sup>F4</sup>£20,000] or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or
  - (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 2 years, or to both.

[<sup>F5</sup>(5) Subsection (1)(a) above shall not apply in relation to goods imported on or after 1st January 1992 from a place outside the customs territory of the [<sup>F6</sup>European Union] .]

### Textual Amendments

- F2** Words in s. 129(1)(b) substituted (9.12.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 3(1), [Sch. 2 para. 6\(a\)](#); [S.I. 1992/3104](#), [art. 2\(1\)](#).
- F3** S. 129(1A) inserted (9.12.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 3(1), [Sch. 2 para. 6\(b\)](#); [S.I. 1992/3104](#), [art. 2\(1\)](#).
- F4** S. 129(4)(a): sum substituted for words (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), [Sch. 2 para. 1\(15\)](#) (with reg. 5(1))
- F5** S. 129(5) inserted (01.01.1992) by [S.I. 1991/2724](#), [reg. 6\(10\)](#)
- F6** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))

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### **130 Power to remit or repay duty on goods lost or destroyed, etc.**

- (1) Where it is shown to the satisfaction of the Commissioners that any goods chargeable with any duty have been lost or destroyed by unavoidable accident—
- (a) after importation but before clearance for any purpose for which they might be entered on importation; or
  - (b) in the case of goods chargeable with a duty of excise on their manufacture or production or on their removal from the place of their manufacture or production, at any time before their removal from that place; or
  - (c) while in a warehouse or Queen’s warehouse; or
  - (d) at any time while that duty is otherwise lawfully unpaid, except when payment of that duty has become due but has been allowed by the Commissioners to be deferred; or
  - (e) at any time after drawback of that duty has been paid,
- the Commissioners may remit or repay any duty chargeable or paid thereon or waive repayment of any drawback paid on their warehousing.
- (2) The Commissioners may, at the request of the proprietor of the goods in question and subject to compliance with such conditions as the Commissioners see fit to impose, permit the destruction of, and waive payment of duty or repayment of drawback on—
- (a) any part of any warehoused goods which becomes damaged or surplus by reason of the carrying out of any permitted operation on those goods in warehouse, and any refuse resulting from any such operation; and
  - (b) any imported goods not yet cleared for any purpose for which they might be entered on importation or any warehoused goods, being in either case goods which have by reason of their state or condition ceased to be worth the full duty chargeable thereon.

### **131 Enforcement of bond in respect of goods removed without payment of duty.**

If any goods which have been lawfully permitted to be removed for any purpose without payment of duty are unlawfully taken from any ship, aircraft, vehicle or place before that purpose is accomplished, the Commissioners may if they see fit enforce any bond given in respect thereof notwithstanding that any time prescribed in the bond for accomplishing that purpose has not expired.

**Status:**

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**Changes to legislation:**

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