



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XII **U.K.**

GENERAL AND MISCELLANEOUS

Miscellaneous

172 **Regulations.** **U.K.**

- (1) Any power to make regulations under this Act shall be exercisable by statutory instrument.
- (2) Subject to subsection (3) below, a statutory instrument containing regulations made under this Act shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (3) A statutory instrument containing regulations made under [^{F1}section 120][^{F1}section 5, 20, 22, 25, 26(1ZA), 35A or 64] above shall be subject to annulment in pursuance of a resolution of the House of Commons.

Textual Amendments

- F1** Words in s. 172(3) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 116](#)

173 **Directions.** **U.K.**

Directions given under any provision of this Act may make different provision for different circumstances and may be varied or revoked by subsequent directions thereunder.

Status: Point in time view as at 13/09/2018.

Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Miscellaneous is up to date with all changes known to be in force on or before 15 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)

174^{F2} **U.K.**

Textual Amendments

F2 S. 174 repealed by [Isle of Man Act 1979 \(c. 58\), Sch. 2](#)

175 **Scotland—special provisions.** **U.K.**

- (1) In the application of this Act to Scotland—
- (a) any reference to costs shall be construed as a reference to expenses;
 - (b) any provision that any amount shall be recoverable summarily as a civil debt shall be construed as if the word “summarily” were omitted;
 - (c) any reference to a plaintiff shall be construed as a reference to a pursuer;
 - (d) any reference to a magistrates’ court shall be construed as a reference to the sheriff court.

(2)^{F3}

Textual Amendments

F3 S. 175(2) repealed by [Law Reform \(Miscellaneous Provisions\) \(Scotland\) Act 1980 \(c. 55, SIF 72:2\), s. 28\(2\), Sch. 3](#)

^{F4}176 **Game licences. S.R. & O. 1908/844.** **E+W**

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Textual Amendments

F4 S. 176 repealed (1.8.2007) by [The Regulatory Reform \(Game\) Order 2007 \(S.I. 2007/2007\), art. 1\(1\), Sch. para. 1\(n\)](#)

177 **Consequential amendments, repeals and saving and transitional provisions.** **U.K.**

- (1) The enactments specified in Schedule 4 to this Act shall be amended in accordance with the provisions of that Schedule.
- (2)
- ^{F5}(3) The enactments specified in Schedule 6 to this Act are hereby repealed to the extent specified in the third column of that Schedule.
- (4) The saving and transitional provisions contained in Schedule 7 to this Act shall have effect.
- (5) The provisions of Schedules 4, 5 and 7 to this Act shall not be taken as prejudicing the operation of sections 15 to 17 of the ^{M1}Interpretation Act 1978 (which relate to the effect of repeals).

Status: Point in time view as at 13/09/2018.

Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Miscellaneous is up to date with all changes known to be in force on or before 15 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)

Textual Amendments

F5 S. 177(2) repealed by [Statute Law \(Repeals\) Act 1986 \(c. 12\)](#), s. 1(1), [Sch. 1 Pt. III](#)

Modifications etc. (not altering text)

C1 The text of s. 177(1)(3) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Marginal Citations

M1 [1978 c. 30.](#)

178 Citation and commencement. **U.K.**

- (1) This Act may be cited as the Customs and Excise Management Act 1979.
- (2) This Act, the ^{M2}Customs and Excise Duties (General Reliefs) Act 1979, the ^{M3}Alcoholic Liquor Duties Act 1979, the ^{M4}Hydrocarbon Oil Duties Act 1979 ^{F6} and the ^{M5}Tobacco Products Duty Act 1979 may be cited together as the Customs and Excise Acts 1979.
- (3) This Act shall come into operation on 1st April 1979.

Textual Amendments

F6 Words in s. 178(2) repealed (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 82, [Sch. 18 Pt.II](#).

Marginal Citations

M2 [1979 c. 3.](#)

M3 [1979 c. 4.](#)

M4 [1979 c. 5.](#)

M5 [1979 c. 7.](#)

Status:

Point in time view as at 13/09/2018.

Changes to legislation:

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