

Status: Point in time view as at 01/02/1991.

Changes to legislation: Customs and Excise Management Act 1979, SCHEDULE 4 is up to date with all changes known to be in force on or before 09 June 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)

SCHEDULES

SCHEDULE 4

Section 177(1).

CONSEQUENTIAL AMENDMENTS

Modifications etc. (not altering text)

- C1** The text of Sch. 4 is in the form in which it was originally enacted: it was not wholly reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Construction of references in Acts passed before 1st April 1909 and in instruments made thereunder

- 1 Save where the context otherwise requires, any reference in, or in any instrument made under, any enactment relating to customs or excise passed before 1st April 1909 to any of the persons mentioned in column 1 of the following Table shall be construed as a reference to the persons respectively specified in relation thereto in column 2.

TABLE

<i>Original reference</i>	<i>To be construed as reference to—</i>
Commissioners of Customs	
Commissioners of Inland Revenue	Commissioners of Customs and Excise.
Commissioners of Excise	
Solicitor for the Customs	Solicitor for the Customs and Excise.
Solicitor of Inland Revenue	
Secretary for the Customs	Secretary to the Commissioners of Customs and Excise.
Secretary of the Commissioners of Inland Revenue	
Accountant and Comptroller General of Customs	Accountant and Comptroller General of the Customs and Excise.
Accountant and Comptroller General of Inland Revenue	
Collector of Customs	
Collector of Inland Revenue	Collector of Customs and Excise.
Collector of Excise	

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Officer of Customs

Officer of Inland Revenue

Officer of Customs and Excise.

Officer of Excise

2^{F1}

Textual Amendments

F1 Sch. 4 para. 2 repealed by Isle of Man Act 1979 (c. 58), Sch. 2

Diplomatic Privileges Act 1964

3 In section 2 of the ^{M1}Diplomatic Privileges Act 1964, after subsection (5) there shall be inserted the following subsection—

“(5A) The reference in Article 36 to customs duties shall be construed as including a reference to excise duties chargeable on goods imported into the United Kingdom.”

Marginal Citations

M1 1964 c. 81.

Provisional Collection of Taxes Act 1964

4 In section 3 of the ^{M2}Provisional Collection of Taxes Act 1968, after subsection (2) there shall be inserted the following subsection—

“(2A) Subsection (2) above shall apply for the purposes of a duty of excise imposed as mentioned in subsection (1) above to the extent that the duty is charged on goods imported into the United Kingdom, as it applies for the purposes of a duty of customs so imposed.”

Marginal Citations

M2 1968 c. 2.

5 In section 3(3) of the Provisional Collection of Taxes Act 1968, after the words duty of excise there shall be inserted the words

“then—

- (a) where it is a duty of excise charged otherwise than on goods; or
- (b) where it is a duty of excise charged on goods, to the extent that it is charged on goods produced or manufactured in the United Kingdom;”

Consular Relations Act 1968

6 In section 1 of the ^{M3}Consular Relations Act 1968, after subsection (8) there shall be inserted the following subsection—

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“(8A) The references in Articles 50 and 62 to customs duties shall be construed as including references to excise duties chargeable on goods imported into the United Kingdom.”

Marginal Citations

M3 1968 c. 18

7 In section 5 of the Consular Relations Act 1968, after subsection (1) there shall be inserted the following subsection—

“(1A) In subsection (1)(b) of this section the expression the law relating to customs, to the extent that it refers to the law relating to duties on goods, refers to the law relating to duties (whether of customs or excise) for the time being chargeable on goods imported into the United Kingdom.”

Misuse of Drugs Act 1971

8 In section 12(1)(b) of the ^{M4}Misuse of Drugs Act 1971, after the words “the Customs and Excise Act 1952” there shall be inserted the words “ or under section 50, 68 or 170 of the Customs and Excise Management Act 1979 ”.

Marginal Citations

M4 1971 c. 38.

9–11 ^{F2}

Textual Amendments

F2 Sch. 4 paras. 9–11 repealed by Value Added Tax Act 1983 (c. 55, SIF 40:2), s. 50(2), **Sch. 11**

Table of textual amendments

12 In the enactments specified in the following Table, for so much of the provision in column 1 as is specified in column 2 there shall be substituted the words in column 3.

TABLE

Part I Enactments of the Parliament of the United Kingdom

Section or Schedule	Words or provision replaced	Replacement
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F3

F3

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Naval Prize Act 1864 c. 25

Section 47. duties of Customs. duties chargeable on imported goods (whether of customs or excise).
 the Customs (twice). customs or excise.

Sections 48 and 48A. relating to the Customs. relating to customs or excise.

Section 49. duties of Customs. duties (whether of customs or excise) chargeable on imported goods.

Explosives Act 1875 c. 17

Section 40(9)(e). the Customs (twice). customs or excise.

Section 43. the Customs (twice). customs or excise.

Customs and Inland Revenue Act 1879 c. 21

Section 5 (as originally enacted). From the beginning to following. The importation of the following goods is prohibited, that is to say.

Stamp Duties Management Act 1891 c. 38

Section 23. duty of excise. duty of excise other than a duty of excise chargeable on goods imported into the United Kingdom.

Merchant Shipping Act 1894 c. 60

Section 492. customs laws (twice). customs or excise laws.

Foreign Prison-Made Goods Act 1897 c. 63

Section 1 (as originally enacted). From the beginning to following. The importation of the following goods is prohibited.

Revenue Act 1898 c. 46

Section 1 (as originally enacted). From the beginning to following. The importation of the following articles is prohibited.

Finance Act 1901 c. 7

Section 10. customs import duty (in three places). customs duty.

Seal Fisheries (North Pacific) Act 1912 c. 10

Section 4 (as originally enacted). From shall onwards. are hereby prohibited to be imported.

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F4

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Diseases of Fish Act 1937 c. 33

Section 1(2).	the Customs Acts.	the enactments for the time being in force relating to customs or excise.
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Trade Marks Act 1938 c. 22

Section 64A(5).	section 11 of the Customs and Excise Act 1952.	section 17 of the Customs and Excise Management Act 1979.
	customs.	duties (whether of customs or excise) charged on imported goods

Import, Export and Customs Powers (Defence) Act 1939 c. 69

Sections 1(4) and 3(1).	enactments relating to customs.	enactments for the time being in force relating to customs or excise.
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Section 1(5) (as originally enacted).	section eleven of the Customs and Inland Revenue Act 1879.	section 145 of the Customs and Excise Management Act 1979.
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Section 9(2).	Customs Consolidation Act 1876, and the enactments amending that Act.	Customs and Excise Management Act 1979.
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F6

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Radioactive Substances Act 1948 c. 37

Section 2(2).	enactments relating to customs.	enactments for the time being in force relating to customs or excise.
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Section 2(3).	Customs Consolidation Act 1876, and the enactments amending that Act.	Customs and Excise Management Act 1979.
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Merchant Shipping (Safety Convention) Act 1949 c. 43

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Section 24(5). the Customs Consolidation Act 1876. section 35 of the Customs and Excise Management Act 1979.

F7

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Post Office Act 1953 c. 36

Section 16(1). customs. customs or excise.

Section 17(1). customs duty. duty charged on imported goods (whether a customs or an excise duty).

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Food and Drugs (Scotland) Act 1956 c. 30

Section 58(1) (in the definition of importation). the Customs and Excise Act 1952. the Customs and Excise Management Act 1979.

F11

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F12

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F12

Isle of Man Act 1958 c. 11

Section 2(4). duties of customs (in four places). duties of customs or excise.

Dog Licences Act 1959 c. 55

Section 15(1). From section three hundred and thirteen to dog licences). section 176(2) of the Customs and Excise Management Act 1979

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		(which makes provision for the application of certain provisions of that Act to game licences and duties thereon and is applied by section 16(5) below).
Section 16(5).	From the beginning to the said section three hundred and thirteen.	Subsections (1) to (3) of section 176 of the Customs and Excise Management Act 1979 (which make provision for the application of certain provisions of that Act to game licences and duties thereon), and any order made by the Treasury under that section,.
	From duties transferred under section six to the said Act of 1908.	duties on licences to kill and to deal in game and to local authorities and their officers with respect to those duties and licences, and the reference in the said subsection (3) to the Order in Council made under section 6 of the Finance Act 1908.
Finance Act 1961 c. 36		
Section 37(3).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
F13		
F13		
F13		
Licensing Act 1964 c. 26		
Section 87(1).	section 16 of the Customs and Excise Act 1952.	section 22 of the Customs and Excise Management Act 1979.
Agriculture and Horticulture Act 1964 c. 28		
Section 1(12).	enactments relating to customs.	enactments for the time being in force relating to customs or excise.
	duties of customs.	duties (whether of customs or excise)

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		charged on imported goods.
Schedule, paragraph 1(1).	From the Customs and Excise Act 1952 to customs generally.	the Customs and Excise Management Act 1979 (as for the time being amended) and any other statutory provisions for the time being in force and relating to customs or excise generally.
	duties of customs.	duties (whether of customs or excise) charged on imported goods.
Schedule, paragraph 1(2).	customs generally.	customs or excise generally.
	From section 259 to 1952.	section 126 of the Customs and Excise Management Act 1979.
Schedule, paragraph 1(3) (a).	section 46 of the Customs and Excise Act 1952.	section 51 of the Customs and Excise Management Act 1979.
Diplomatic Privileges Act 1964 c. 81		
Section 7(1)(b).	customs duties.	duties (whether of customs or excise) chargeable on imported goods.
F14		
F14		
F14		
Finance Act 1966 c. 18		
Section 2(13)(b).	section 11 of the Act of 1952.	section 17 of the Customs and Excise Management Act 1979.
Section 53(2).	From Customs and Excise Act 1952 to that Act.	Customs and Excise Management Act 1979.
Schedule 1, paragraph 4.	Act of 1952.	Customs and Excise Management Act 1979.
	that Act.	the Customs and Excise Acts 1979.
	section 270.	section 135.
	section 271(1).	section 136(1) and (2).
	section 301(2).	section 167(4).

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Plant Health Act 1967 c. 8

Section 2(2). the Customs and Excise Act 1952. the Customs and Excise Management Act 1979.

Finance Act 1967 c. 54

Section 7(8)(b). sections 281 and 287 of the Act of 1952. sections 145 and 151 of the Customs and Excise Management Act 1979.

the excise Acts (twice). the customs and excise Acts.

Section 45(3)(a). From Customs and Excise Act 1952 to that Act. Customs and Excise Management Act 1979.

Wireless Telegraphy Act 1967 c. 72

Section 7(5). the Customs and Excise Act 1952. the Customs and Excise Management Act 1979.

Section 7(6). 1952. 1979.

Provisional Collection of Taxes Act 1968 c. 2

Section 3(3). the excise Acts. the revenue trade provisions of the customs and excise Acts.

Section 3(5). the Customs and Excise Act 1952. the Customs and Excise Management Act 1979.

Section 4. duty of customs or excise. duty of excise.

Consular Relations Act 1968 c. 18

Section 8(1). From customs duty to which are. duty (whether of customs or excise) paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil Duties Act 1979) or value added tax paid on the importation of such oil which is.

Section 8(1)(b). they. it.
customs duty. duty.

Firearms Act 1968 c. 27

Section 45(2)(b). enactments relating to customs. enactments for the time being in force relating to customs or excise.

Trade Descriptions Act 1968 c. 29

Section 32(b). Customs and Excise Act 1952. Customs and Excise Management Act 1979.

International Organisations Act 1968 c. 48

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Section 9.	customs duty.	duty.
Schedule 1, paragraphs 3(1), 4, 9, 10, 16 and 17.	customs duties.	duties (whether of customs or excise).
Schedule 1, paragraphs 6 and 12.	From customs duty to which are.	duty (whether of customs or excise) paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil Duties Act 1979) or value added tax paid on the importation of such oil which is.
F7		
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F7		
Medicines Act 1968 c. 67		
Section 116(1).	section 44 of the Customs and Excise Act 1952.	section 49 of the Customs and Excise Management Act 1979.
Section 116(2).	section 56 of the Customs and Excise Act 1952.	section 68 of the Customs and Excise Management Act 1979.
Customs Duties (Dumping and Subsidies) Act 1969 c. 16		
Section 9(2).	the Customs and Excise Act 1952. the customs Acts.	the Customs and Excise Management Act 1979. the enactments for the time being in force relating to customs or excise.
	section 255 of the Customs and Excise Act 1952.	section 119 of the Customs and Excise Management Act 1979.
Section 10(1).	duty of customs and customs duty.	duty (whether of customs or excise).
Section 17 (in the definition of importer).	customs charge.	charge.
Finance Act 1969 c. 32		
Section 61(3)(a).	the Customs and Excise Act 1952.	the Customs and Excise Acts 1979.
Post Office Act 1969 c. 48		
Schedule 4, paragraph 2(5).	of customs.	(whether of customs or excise) charged on imported goods.

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Vehicles (Excise) Act 1971 c. 10

Section 3(2).	From and to the issue onwards.	(other than duties on imported goods) and to the issue and cancellation of licences on which duties of excise are imposed and to other matters (not being matters relating only to duties on imported goods) under the Acts relating to duties of excise and excise licences; and, subject to those provisions and in particular to section 28 or 29 and to section 35(3) of this Act, all enactments relating to those duties and to punishments and penalties in connection therewith (other than enactments relating only to duties on imported goods) shall apply accordingly..
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Section 28(5).	Section 281 of the Customs and Excise Act 1952. section 283(1).	Section 145 of the Customs and Excise Management Act 1979. section 147(1).
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Section 35(3).	Section 287 of the Customs and Excise Act 1952.	Section 151 of the Customs and Excise Management Act 1979.
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Misuse of Drugs Act 1971 c. 38

Section 22(a)(ii).	the Customs and Excise Act 1952, that is to say sections 45(1), 56(2) and 304.	the Customs and Excise Management Act 1979, that is to say, sections 50(1) to (4), 68(2) and (3) and 170.
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F15

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Diplomatic and Other Privileges Act 1971 c. 64

Section 1(1).	From customs duty to 1971).	duty (whether of customs or excise) paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil
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		Duties Act 1979) or value added tax paid on the importation of such oil.
Section 1(1)(b).	customs duty.	duty.
F16		
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F16		
F17		
F17		
F17		
European Communities Act 1972 c. 68		
Section 6(5).	Paragraph (a).	(a) the Customs and Excise Management Act 1979 (as for the time being amended by any later Act) and any other statutory provisions for the time being in force relating generally to customs or excise duties on imported goods; and.
	From section 267 to customs duties.	section 133 (except sub-section (3) and the reference to that subsection in sub-section (2)) and section 159 of the Customs and Excise Management Act 1979 shall apply as they apply in relation to a drawback of excise duties.
Section 6(6).	section 259 of the Customs and Excise Act 1952.	section 126 of the Customs and Excise Management Act 1979.
Powers of Criminal Courts Act 1973 c. 62		
Sections F18 32(2).	section 285 of the Customs and Excise Act 1952.	section 149(1) of the Customs and Excise Management Act 1979.
Health and Safety at Work etc. Act 1974 c. 37		
Schedule 3, paragraph 2(2).	the Customs and Excise Act 1952.	the Customs and Excise Acts 1979.
Merchant Shipping Act 1974 c. 43		

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Section 2(9) (in the definition of importer).	customs purposes.	customs or excise purposes.
Schedule 4, paragraph 1(3).	Section 53 of the Customs and Excise Act 1952.	Section 65 of the Customs and Excise Management Act 1979.
Schedule 4, paragraph 2(1)(c).	customs Acts which relate to duties of customs.	enactments for the time being in force relating to duties (whether of customs or excise) chargeable on goods imported into the United Kingdom.
Salmon and Freshwater Fisheries Act 1975 c. 51		
Schedule 4, paragraph 6.	Schedule 7 to the Customs and Excise Act 1952. Paragraph (a).	Schedule 3 to the Customs and Excise Management Act 1979. (a) paragraphs 1(2) and 5 shall be omitted;.
Licensing (Scotland) Act 1976 c. 66		
Section 63(2).	section 16 of the Customs and Excise Act 1952.	section 22 of the Customs and Excise Management Act 1979.
Endangered Species (Import and Export) Act 1976 c. 72		
Section 1(8).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
Section 4(8).	section 45 or 304 of the Customs and Excise Act 1952.	section 50 or 170 of the Customs and Excise Management Act 1979.
Section 5(4) (in the definition of airport).	From customs airport to 1952.	customs and excise airport as mentioned in section 21(7) of the Customs and Excise Management Act 1979.
Section 5(4) (in the definition of port).	section 13(1).	section 19(1).
Finance Act 1977 c. 36		
Section 10(5).	made by the Commissioners.	made by statutory instrument by the Commissioners which shall be subject to annulment in pursuance of a resolution of either House of Parliament.
Section 59(3)(a).	the Customs and Excise Act 1952.	such of the Customs and Excise Acts 1979 as the

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		provision in question requires.
Finance Act 1978 c. 42		
Section 80(3)(a).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
Part II Enactments of the Parliament of Northern Ireland		
F19		
F19		
F19		
Diseases of Animals Act (Northern Ireland) 1958 c. 13		
Section 52(2) (in the definition of the Customs Acts).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
F20		
F20		
F20		
F21		
F21		
F21		
Plant Health Act (Northern Ireland) 1967 c. 28		
Section 2(2).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 c. 11		
Section 73.	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.

Textual Amendments

- F3** Entry repealed by [Administration of Justice Act 1982](#) (c. 53, SIF 122:3, 116:5, 34, 37, 38), s. 75, **Sch. 9 Pt. I**
- F4** Entry repealed by [Pilotage Act 1983](#) (c. 21, SIF 111), s. 69(2)(3), Sch. 3 para. 6, **Sch. 4**
- F5** Entry repealed by [Public Health \(Control of Disease\) Act 1984](#) (c. 22, SIF 100:1), s. 78, **Sch. 3**
- F6** Entry repealed by [Finance Act 1987](#) (c. 16, SIF 99:6), s. 72, **Sch. 16 Pt. XI**
- F7** Entry repealed by [Civil Aviation Act 1982](#) (c. 16, SIF 9), s. 109(3), **Sch. 16**
- F8** Entry repealed by [Animal Health Act 1981](#) (c. 22, SIF 4:4), s. 96(2), **Sch. 6**
- F9** Entry repealed by [Wildlife and Countryside Act 1981](#) (c. 69, SIF 4:5), s. 73, **Sch. 17 Pt. II**
- F10** Entry repealed by [Food Act 1984](#) (c. 30, SIF 53:1), s. 134, **Sch. 11**
- F11** Entry repealed by [Copyright, Designs and Patents Act 1988](#) (c. 48, SIF 67A), s. 303(2), **Sch. 8**
- F12** Entry repealed by [Film Levy Finance Act 1981](#) (c. 16, SIF 45A), s. 10, **Sch. 2**
- F13** Entry repealed by [Weights and Measures Act 1985](#) (c. 72, SIF 131), s. 98(1), **Sch. 13 Part I**
- F14** Entry repealed by [Statute Law \(Repeals\) Act 1986](#) (c. 12), s. 1(1), **Sch. 1 Pt. III**
- F15** Entry repealed by [Oil and Gas \(Enterprise\) Act 1982](#) (c. 23, SIF 86), s. 37(2), **Sch. 4**

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- F16** Entry repealed with savings by Betting and Gaming Duties Act 1981 (c. 63), s. 34(1), Sch. 6 para. 3, **Sch. 7**
- F17** Entry repealed by Car Tax Act 1983 (c. 53, SIF 40:2), s. 10(4), **Sch. 3** and Value Added Tax Act 1983 (c. 55, SIF 40:2), s. 50(2), **Sch. 11**
- F18** Words repealed by Criminal Justice Act 1982 (c. 48, SIF 39:1), s. 78, **Sch. 16**
- F19** Entry repealed by S.I. 1984/702, (N.I. 2) Sch.
- F20** Entry repealed by S.I. 1981/1675, (N.I. 26) Sch. 7
- F21** Entry repealed by S.I. 1981/231, **Sch. 11**

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