



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IV

CONTROL OF IMPORTATION

Provisions as to duty on imported goods

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.

Status:

Point in time view as at 15/11/1996. This version of this provision has been superseded.

Changes to legislation:

Customs and Excise Management Act 1979, Section 45 is up to date with all changes known to be in force on or before 19 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.