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STATUTORY INSTRUMENTS

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**1982 No. 1324**

**CUSTOMS AND EXCISE**

**The Customs Duty Regulations 1982**

<i>Made</i>	- - - -	<i>16th September 1982</i>
<i>Laid before Parliament</i>		<i>24th September 1982</i>
<i>Coming into Operation</i>		<i>15th October 1982</i>

The Commissioners of Customs and Excise, being a department designated<sup>(1)</sup> for the purposes of section 2(2) of the European Communities Act 1972 in relation to customs matters of the European Communities, in exercise of the powers conferred upon them in that behalf, hereby make the following Regulations:—

**Citation and commencement**

1. These Regulations may be cited as the Customs Duty Regulations 1982 and shall come into operation on 15th October 1982.

**Amendment of the Customs and Excise Management Act 1979**

2.—(1) Section 43 of the Customs and Excise Management Act 1979<sup>(2)</sup> (duty on imported goods) shall be amended as follows.

(2) At the beginning of subsection (2) there shall be inserted the words “Subject to subsections (2A), (2B) and (2C) below,”.

(3) For subsection (2)(c) there shall be substituted—

“(c) if no entry is made thereof and the goods are not declared under section 78 below shall be—

(i) as respects Community customs duties, those in force with respect to such goods at the time of their entry into the customs territory of the Community; and

(ii) as respects other duties, those in force with respect to such goods at the time of their importation.”.

(4) After subsection (2) there shall be inserted—

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<sup>(1)</sup> S.I. 1977/980.

<sup>(2)</sup> as amended by section 10 of, and Schedule 6 to, the Finance Act 1981 (c.35), the relevant commencement order being S.I. 1982/205.

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“(2A) Where the Commissioners require a duty of customs to be paid because of a failure to comply with a condition or other obligation imposed under section 47 or 48 below (not being a condition or obligation required to be complied with before the goods were allowed to be removed or delivered) the duty shall be charged as if entry of the goods had been accepted at the time when the non-compliance occurred.

(2B) Where any duties of customs are chargeable in respect of waste or debris resulting from the destruction of imported goods in free circulation, those duties and their rates shall be those in force at the time when the goods were destroyed.

(2C) As respects goods which have been unlawfully removed from customs charge, subsection (2)(c) above shall have effect with respect to any duties of customs as if they had entered the customs territory of the Community, or, as the case may be, had been imported at the time of their removal.”.

### **Repeal**

3. Paragraph 7(3) of Schedule 6 to the Finance Act 1981 is hereby repealed.

King's Beam House  
Mark Lane  
London, EC3R 7HE  
16th September 1982

*N. Godfrey*  
Commissioner of Customs and Excise

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## EXPLANATORY NOTE

These Regulations amend section 43 of the Customs and Excise Management Act 1979 in order to implement in UK law the obligations contained in Council Directive [79/623/EEC](#) to harmonize legal provisions relating to customs debt.

Although duty is normally assessed at the time when entry of imported goods is accepted, goods chargeable with a Community customs duty must be considered as imported when they enter any part of the territories of the Member States comprising the Community customs territory. The amendment to section 43(2)(c) provides that, subject to the rule in subsection (2C), Community customs duties chargeable in respect of unentered goods shall be those in force when the goods entered the Community customs territory.

The new subsections to section 43 have the following effect:—

(i) subsection (2A) revises the rule for charging customs duty where conditions or restrictions imposed under section 47 or 48 are not observed. Breaches of any condition or restriction (other than one which has to be satisfied before goods are released) will give rise to a liability to pay customs duties applicable to the goods at the moment when the breach occurs.

(ii) subsection (2B) provides that where waste or debris which is derived from imported goods in free circulation is itself chargeable with customs duty, the duties shall be those in force at the moment of destruction.

(iii) subsection (2C) introduces a new rule which provides that the unlawful removal of unentered goods from customs charge shall result in customs duty being charged by reference to the time of the removal.