



# European Communities Act 1972

## 1972 CHAPTER 68

### PART II

#### AMENDMENT OF LAW

#### 5 Customs duties.

- (1) Subject to subsection (2) below, on and after the relevant date there shall be charged, levied, collected and paid on goods imported into the United Kingdom such Community customs duty, if any, as is for the time being applicable in accordance with the Treaties or, if the goods are not within the common customs tariff of the Economic Community and the duties chargeable are not otherwise fixed by any directly applicable Community provision, such duty of customs, if any, as the Treasury, on the recommendation of the Secretary of State, may by order specify.

For this purpose “the relevant date”, in relation to any goods, is the date on and after which the duties of customs that may be charged thereon are no longer affected under the Treaties by any temporary provision made on or with reference to the accession of the United Kingdom to the Communities.

- (2) Where as regards goods imported into the United Kingdom provision may, in accordance with the Treaties, be made in derogation of the common customs tariff or of the exclusion of customs duties as between member States, the Treasury may by order make such provision as to the customs duties chargeable on the goods, or as to exempting the goods from any customs duty, as the Treasury may on the recommendation of the Secretary of State determine.

[<sup>F1</sup>(3) Schedule 2 to this Act shall also have effect in connection with the powers to make orders conferred by subsections (1) and (2) above.]

(4) ..... F2

(5) ..... F3

(6A) ..... F4

*Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.*

*Changes to legislation: European Communities Act 1972, Section 5 is up to date with all changes known to be in force on or before 07 May 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)*

(7) ..... F5

#### Subordinate Legislation Made

- P1** S. 5: for exercises of this power before 01.02.1991 see Index to Government Orders  
**P2** S. 5(1)(3): s. 5(1) (with s. 5(3) and Sch. 2 para. 4) power exercised (15.11.1991) by S.I.1991/2583

#### Textual Amendments

- F1** S. 5(3) substituted by Customs and Excise Duties (General Reliefs) Act 1979 (c. 3, SIF 40:1), s. 19(1), **Sch. 2 para. 3**  
**F2** S. 5(4) repealed by Customs and Excise Management Act 1979 (c. 2, SIF 40:1), s. 177, Sch. 6 Pt. I, **Sch. 7 para. 5**  
**F3** S. 5(5)(6) repealed by Customs and Excise Duties (General Reliefs) Act 1979 (c. 3, SIF 40:1), s. 19(2), **Sch. 3 Pt. I**  
**F4** S. 5(6A) inserted by Finance Act 1978 (c. 42, SIF 40:1), s. 6(8), and repealed by Customs and Excise Duties (General Reliefs) Act 1979 (c. 3, SIF 40:1), s. 19(2), **Sch. 3 Pt. I**  
**F5** S. 5(7)–(9) repealed by Customs and Excise Management Act 1979 (c. 2, SIF 40:1), s. 177, **Sch. 6 Pt. I**

#### Modifications etc. (not altering text)

- C1** S. 5 excluded (N.I.) by Northern Ireland Constitution Act 1973 (c. 36, SIF 29:3), s. 2(2), **Sch. 2 para. 3**  
**C2** S. 5(1) extended by Finance Act 1977 (c. 36, SIF 40:1), s. 10(4)

**Status:**

Point in time view as at 01/02/1991. This version of this provision has been superseded.

**Changes to legislation:**

European Communities Act 1972, Section 5 is up to date with all changes known to be in force on or before 07 May 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.