
Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES

SCHEDULE 3

REVENUE DUTIES : AMENDMENTS OF CUSTOMS AND EXCISE, AND OTHER ACTS

PART I

AMENDMENTS CONNECTED WITH CONVERSION OF CERTAIN REVENUE DUTIES

General adaptation of enactments

- 1 (1) Subject to the following provisions of this Schedule and save where the context otherwise requires, any reference in the customs Acts or excise Acts or in any instrument of a legislative character made thereunder which is in force at the end of 1975 and any reference in any other Act then in force to a duty or duties of customs (and any reference to duty or customs in so far as it is a reference to a duty or duties of customs) not being a reference to a Community customs duty shall, after the end of 1975, be taken to be a reference to, or to so much of, a duty or duties (whether expressed to be of customs or excise) for the time being chargeable on goods imported into the United Kingdom and any reference in those Acts or instruments to, or which is to be construed as a reference to, customs drawback, customs charge or customs clearance shall be construed accordingly.
- (2) Subject to the following provisions of this Schedule and save where the context otherwise requires, any reference in the customs Acts or excise Acts or in any instrument of a legislative character made thereunder which is in force at the end of 1975 and any reference in any other Act then in force to a duty or duties of excise (and any reference to duty or excise in so far as it is a reference to a duty or duties of excise) being a reference to a duty or duties chargeable on goods shall, after the end of 1975, be taken to be a reference to, or to so much of, a duty or duties for the time being chargeable on goods produced or manufactured in the United Kingdom and any reference in those Acts or instruments which is to be construed as a reference to excise drawback shall be construed accordingly.
- 2 Subject to paragraphs 16 to 22 below, any reference in the Hydrocarbon Oil (Customs & Excise) Act 1971 to the duty of excise on hydrocarbon oil (and any reference to duty in so far as it is a reference to the duty of excise on such oil) shall, after the end of 1975, be taken to include a reference to any excise duty for the time being chargeable on hydrocarbon oil imported into the United Kingdom.

Specific amendments

- 3 In section 103(5) of the Act of 1952 (amount of drawback on British compounds and spirits Of wine), after the words "the date when " insert the word " excise " .

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- 4 In section 109(1)(a) of the Act of 1952 (immature spirits may be delivered for home use if allowed to be delivered without payment of duty), after the words " payment of " insert the word " excise ".
- 5 In section 111(1) and section 122 of the Act of 1952 (which provide for remission of duty on spirits in certain cases by reference to the duties of customs and excise), for paragraphs (a) and (b) substitute the words " without payment of the excise duty chargeable thereon " and omit the proviso to section 111(1).
- 6 In section 112(1) of the Act of 1952 (repayment of duty on spirits used for medical or scientific purposes), after the words " spirits on which " insert the word " excise ".
- 7 In section 113(1)(a) of the Act of 1952 (imported mixtures on which duty charged at reduced rate not to be used for other than medical or scientific purposes without permission), for the words " been charged with duty at a reduced rate " substitute the words " been relieved to any extent of the excise duty chargeable ".
- 8 In section 222(1) of the Act of 1952 (provisions as to components of mechanical lighters and other matters relating to duty on such lighters), for the words " provision of the excise Acts relating to the excise duty on mechanical fighters " substitute the words " duty of excise on mechanical lighters imported into or manufactured in the United Kingdom ".
- 9 In section 263(3) of the Act of 1952 (relief from duty where certain materials for use by a brewer have been destroyed or become spoilt or unfit for use), before the word " duty " in both places where it occurs insert the word " excise ".
- 10 In section 309(4) (certain products of Isle of Man removed to United Kingdom chargeable with customs duty as if imported if not or not fully charged with customs duty in Island), in paragraph (b) after the word " customs " in both places where it occurs insert the words " or excise ".
- 11 In section 310(1) (restriction on removal to United Kingdom of Isle of Man goods not or not fully charged with customs duty in Island) after the words " customs duty " wherever occurring insert the words " or excise duty ".
- 12 In section 3(3) of the Finance Act 1953 (definition of prescribed component of mechanical lighters in absence of definition under the said section 222), for the words from " the said " to " applied by this section " substitute the words " section 222 of the Customs and Excise Act 1952 in its application to the duty of excise on mechanical lighters imported into the United Kingdom ".
- 13 In section 3 of the Import Duties Act 1958, subsections (1) to (3) (import duties not generally to be imposed on goods subject to customs duty) shall be omitted.
- 14 In section 2(4) of the Isle of Man Act 1958 (meaning of " equal duties " for the purposes of sharing arrangements), after the word " customs " wherever occurring in paragraphs (a) and (b) insert the words " or excise ".
- 15 In section 6(1) of the Finance Act 1970 (exemption of angostura bitters from spirits duty), for the words "section 1 of the Finance Act 1964 (duties of customs and excise duty on spirits)" substitute " the charge of excise duty on spirits ".
- 16 In section 4(2) of the Hydrocarbon Oil (Customs & Excise) Act 1971 (time and rate of charge of customs duty on hydrocarbon oil removed to refinery) (which Act is hereinafter referred to as " the 1971 Act "), for the word " customs " substitute the word " excise ".

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- 17 In section 6 of the 1971 Act (excise duty on hydrocarbon oil and on petrol substitutes and spirits for power methylated spirits), for the words " duty of customs charged under section 4 above " substitute the words " duty of excise on hydrocarbon oil ".
- 18 In section 8(3) of the 1971 Act (penalty for misuse of duty-free hydrocarbon oil), for the word " customs" substitute the word " excise ".
- 19 In section 15(1) of the 1971 Act (relief for heavy oil used by horticultural producers), before the word " duty " insert the word " excise ".
- 20 In section 16 of the 1971 Act (relief for fuel for ships in home waters), in subsections (1) and (2), before the word " duty " insert the word " excise ".
- 21 In section 17 of the 1971 Act (relief for fuel used in fishing boats, etc.), in subsection (3), before the word " duty " insert the word " excise ".
- 22 In Schedule 3 to the 1971 Act (regulations about hydrocarbon oil), in paragraphs 8 and 9, for the word " customs" substitute the word " excise " and in paragraphs 10 and 11, after the words " excise duty " insert the words " chargeable on hydrocarbon oil produced in the United Kingdom ".
- 23 For section 27(1) of the Finance Act 1972 (supply in warehouse of goods subject to customs duty to be disregarded for purposes of value added tax) substitute the following—
- “(1) Where imported goods subject to a duty of customs or excise or a duty of customs and a duty of excise are supplied while warehoused, the supply shall be disregarded for the purposes of this Part of this Act if the goods are supplied before payment of the duty to which they are subject or, where they are subject to a duty of customs and a duty of excise, of the duty of excise.”
- 24 In section 57(3) of the Finance Act 1972 (duty not payable on spirits in articles for medical purposes), before the word " Duty " at the beginning of the subsection insert the word " Excise ".