



# Finance Act 1978

## 1978 CHAPTER 42

### PART I

#### CUSTOMS AND EXCISE

1 .....<sup>F1</sup>

#### Textual Amendments

F1 S. 1 repealed by [Tobacco Products Duty Act 1979 \(c. 7\), s. 11\(1\), Sch. 2](#)

2 .....<sup>F2</sup>

#### Textual Amendments

F2 S. 2 repealed by [Alcoholic Liquor Duties Act 1979 \(c. 4\), s. 92\(2\), Sch. 4 Pt. I](#)

3—5. ....<sup>F3</sup>

#### Textual Amendments

F3 Ss. 3—5 repealed by [Customs and Excise Management Act 1979 \(c. 2\), s. 177\(3\), Sch. 6 Pt. I](#)

6 **Anti-dumping measures on ECSC products.**

(1) In relation to any product covered by the ECSC treaty, the Secretary of State may by order make such provision as appears to him to be appropriate for the purpose of giving effect to any Recommendation or other Community obligation arising under that

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treaty and relating to the imposition, amendment, suspension, revocation or annulment of anti-dumping measures, that is to say, measures for affording protection against dumping or the granting of bounties or subsidies by countries which are not members of the Coal and Steel Community.

(2) Without prejudice to the generality of the power conferred by subsection (1) above, so far as may be necessary for giving effect to Community obligation, an order under that subsection may, in circumstances specified in the order,—

- (a) require the provision of security of an amount determined under the order by way of provisional duty;
- (b) provide for the collection of the whole or a particular proportion of any amount so secured;
- (c) charge a duty of customs; and
- (d) make provisions of the order applicable to goods imported into the United Kingdom or another member State before the order comes into force ;

and the power to make an order under that subsection includes power to vary or revoke an order previously made in the exercise of that power and shall be exercisable by statutory instrument which shall be subject to annulment in pursuance of a resolution of the Commons House of Parliament.

(3) Where the application or amount of any charge imposed by an order under subsection (1) above depends in some factor other than the country of origin, the Commissioners may require the importer of any goods to state such facts as they may think necessary in order to determine the duty chargeable on those goods ; and if any facts so required are not stated, the duty chargeable shall be determined on the basis that the facts are such as the Commissioners may determine.

(4) . . . <sup>F4</sup> any duty chargeable on goods by virtue of subsection (1) above, . . . <sup>F4</sup> shall be addition to any other duty of customs for the time being chargeable on those goods.

(5) Subject to subsections (6) and (7) below, after the passing of this Act, the powers conferred on the Secretary of State by the <sup>M1</sup>Customs Duties (Dumping and Subsidies) Act 1969 (in the following provisions of this section referred to as “the 1969 Act”) shall not be exercisable except in relation to products covered by the ECSC Treaty and then only in cases where the imposition of a duty under that Act to protect an industry within the United Kingdom is compatible with Community obligations ; and, to the limited extent that it remains operative by virtue of this subsection, the 1969 Act shall have effect—

- (a) subject to the amendments in Schedule 1 to this Act; and
- (b) subject to such amendments as the Secretary of State may specify by order made by statutory instrument, being amendments which appear to him to be necessary or desirable to take account of any international agreement to which the United Kingdom is a party.

(6) No order shall be made under subsection (5) above unless a draft of it has been laid before Parliament and approved by a resolution of each House, and the power to make such an order—

- (a) does not extend to the provisions of sections 1(1) and (3), 7(1), 8, 9(1) and (2) and 10 of the 1969 Act (which relate to the charge and levy of duty); and
- (b) is without prejudice to the power to make amendments of enactments under section 2(2) of the <sup>M2</sup>European Communities Act 1972 (for the purpose of implementing the Community obligations).

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- (7) Nothing in subsection (5) above shall affect—
- (a) the continued operation of any order made under the 1969 Act which is in force at the passing of this Act (notwithstanding that it may relate to goods which are not products covered by the ECSC Treaty); or
  - (b) the exercise, in relation to any such order as is referred to in paragraph (a) above, of any power conferred by section 10(3) or section 15(4) of the 1969 Act to vary or remove a duty having effect by virtue of the order or to vary or revoke the order itself.
- (8) ..... F5
- (9) So much of Part I of Schedule 3 to the European Communities Act 1972 as provides for the repeal of the 1969 Act from a date to be appointed by the Secretary of State shall cease to have effect.

**Textual Amendments**

- F4** Words repealed by [Excise Duties \(Surcharges or Rebates\) Act 1979 \(c. 8\), s. 4, Sch. 2](#)  
**F5** [S. 6\(8\)](#) repealed by [Customs and Excise Duties \(General Relief\) Act \(c. 3\), Sch. 3 Pt. I](#)

**Marginal Citations**

- M1** 1969 c. 16.  
**M2** 1972 c. 68.

7 ..... F6

**Textual Amendments**

- F6** [S. 7](#) repealed by [Finance Act 1980 \(c. 48\), s. 122, Sch. 20 Pt. I](#)

**8 Vehicles Excise Duty: Great Britain.**

- (1) For section 7(2) of the Vehicles (Excise) Act 1971 there shall be substituted—
- “(2) A mechanically propelled vehicle shall not be chargeable with any duty under this Act by reason of its use by or for the purposes of a person (“a disabled person”) suffering from a physical defect or disability or by reason of its being kept for such use if—
- (a) it is registered under this Act in the name of that person; and
  - (b) he has obtained, or is eligible for, a grant under paragraph 2 of Schedule 2 to the National Health Service Act 1977 in relation to that vehicle or is in receipt of a mobility allowance; and
  - (c) no other vehicle registered in his name under this Act is exempted from duty under this subsection or section 7 of the Finance Act 1971;
- and for the purposes of this subsection a vehicle shall be deemed to be registered in the name of a disabled person in receipt of a mobility allowance if it is registered in the name of a person appointed pursuant to regulations under the Social Security Act 1975 to exercise any of his rights or powers or

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in the name of a person nominated for the purposes of this subsection by the disabled person or by a person so appointed.”

F7(2) .....

F7(3) .....

(4) Section 26(1)(c) of the <sup>M3</sup>Vehicles (Excise) Act 1971 (offences in respect of licence etc.) shall apply also to any document in the form of a licence which in pursuance of regulations made under that Act is issued in respect of a vehicle exempted from duty under the provisions mentioned in subsections (1) <sup>F7</sup> . . . above [<sup>F8</sup>or any of the provisions mentioned in section 12(1) of the Finance (No. 2) Act 1992]; and section 26(2)(a) of that Act (false declarations in connection with applications for a licence) shall apply also in relation to any declaration required by any such regulations to be made in respect of any vehicle so exempted.

(5) This section shall come into force on 1st December 1978.

**Textual Amendments**

**F7** S. 8(2)(3) and words in s. 8(4) repealed (13.10.1993) by Finance (No.2) Act 1992 (c. 48), s. 82, **Sch. 18 Pt. IV**; S.I. 1993/2272, **reg. 2**.

**F8** Words in s. 8(4) inserted (3.5.1994) by 1994 c. 9, s. 5, **Sch. 2 para. 23**

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

**C1** The text of ss. 8, 9, 77, 80(3)(b) and Schs. 1, 11 and 13 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

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**Marginal Citations**

**M3** 1971 c. 10

F9) .....

**Textual Amendments**

**F9** S. 9 repealed(1.10.1991) by Finance Act 1991 (c. 31, SIF 63:1), ss. 10, 123, **Sch. 19 Pt.IV**; S.I. 1991/2021, **art.2**

10) ..... <sup>F10</sup>

**Textual Amendments**

**F10** S. 10 repealed by Excise Duties (Surcharges or Rebates) Act 1979 (c. 8), s. 4(3), **Sch. 2**

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**Changes to legislation:**

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