



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IV

CONTROL OF IMPORTATION

Provisions as to duty on imported goods

43 **[^{F1}Duty][^{F1}Excise duty] on imported goods.**

- (1) Save as permitted by or under the customs and excise Acts [^{F2}or section 2(2) of the ^{M1}European Communities Act 1972 or any [^{F3}EU] regulation or other instrument having the force of law], no imported goods shall be delivered or removed on importation until the importer has paid to the proper officer any [^{F4}excise] duty chargeable thereon, and that duty shall, in the case of goods of which entry is made, be paid on making the entry.
- (2) [^{F5}Subject to subsections (2A), (2B) [^{F6}(2C) and (2D)] below,] the duties of [^{F7}customs or] excise and the rates thereof chargeable on imported goods—
 - [^{F8}(a) if entry is made thereof, except where the entry is for warehousing, or if they are declared under section 78 below, shall be those in force with respect to such goods at the time when the entry is accepted or the declaration is made;]
 - (b) if entry [^{F9}or, in the case of goods entered by bill of sight, perfect entry] is made thereof for warehousing, shall be ascertained in accordance with warehousing regulations;
 - [^{F10}(c) if no entry is made thereof and the goods are not declared under section 78 below shall be—
 - (i) [^{F11}as respects [^{F3}EU] customs duties, those in force with respect to such goods at the time of their entry into the customs territory of the [^{F12}European Union] ; and]
 - (ii) [^{F13}as respects other duties,] those in force with respect to such goods at the time of their importation.]

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- [^{F14}(2A) [^{F15}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) [^{F15}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) [^{F15}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 [^{F12}European Union] , or, as the case may be, had been imported at the time of their removal.]]
- [^{F16}(2D) Nothing in the provisions of subsections (1) and (2) above or of subsection (6) below or in any exception to any of those provisions made by or under [^{F17}any of sections 44 to 48][^{F17}section 44] below shall have effect for the purposes of any duty of excise chargeable on any goods for which—
- (a) the excise duty point is fixed by regulations under section 1 of the Finance (No. 2) Act 1992; and
 - (b) the applicable rate of duty is determined in accordance with subsection (2) of that section.]
- (3) Any goods brought or coming into the United Kingdom by sea otherwise than as cargo, stores or baggage carried in a ship shall be chargeable with the like [^{F18}excise] duty, if any, as would be applicable to those goods if they had been imported as merchandise[^{F19}; and if any question arises as to the origin of the goods they shall, unless that question is determined under section 120 below, section 14 of the ^{M2}Customs and Excise Duties (General Reliefs) Act 1979 (produce of the sea or continental shelf) or under a [^{F3}EU] regulation or other instrument having the force of law, be deemed to be the produce of such country as the Commissioners may on investigation determine].
- [^{F20}(4) Where, in accordance with approval given by the Commissioners, entry of goods is made by any method involving the use of a computer, subsection (2) above shall have effect as if the reference in paragraph (a) to the time of the delivery of the entry were a reference to the time when particulars contained in the entry are accepted by the computer.]
- (5) Subject to sections 10 and 11 of the Customs and Excise Duties (General Reliefs) Act 1979 (reliefs for re-imported goods) and save as provided by or under any such enactments or instruments as are mentioned in subsection (1) above, any goods which are re-imported into the United Kingdom [^{F21}after exportation from the United Kingdom or the Isle of Man], whether they were manufactured or produced in or outside the United Kingdom and whether or not any [^{F22}excise] duty was paid thereon at a previous importation, shall be treated for the purpose of charging [^{F23}excise] duty—
- (a) as if they were being imported for the first time; and
 - (b) in the case of goods manufactured or produced in the United Kingdom, as if they had not been so manufactured or produced.
- [^{F24}(6) Where entry of goods is made otherwise than for warehousing and there is a reduction in the rate of duty of [^{F25}customs or] excise chargeable on the goods between—

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- (a) the time mentioned in subsection (2)(a) above; and
- (b) the time when the goods are cleared from [^{F26}customs and] excise charge, the rate of the [^{F27}excise] duty chargeable on the goods shall, if the importer so requests, be that in force at the time mentioned in paragraph (b) above unless clearance of the goods has been delayed by reason of any act or omission for which the importer is responsible.
- (7) Notwithstanding section 6(5) of the European Communities Act 1972 “duty of customs” in subsection (6) above does not include any agricultural levy.
- (8) [^{F28}Where the samples are taken of goods under section 38A above and the quantity of the goods covered by the entry which is subsequently delivered does not include the samples the duties of customs and the rates of those duties chargeable on the samples shall be those in force at the time when the application under subsection (1) of that section was made and shall be determined by reference to the particulars contained in the application.]
- (9) [^{F28}Where a substituted entry is delivered under section 38(2) or 38B(2) above the entry referred to in subsection (2)(a) above is the original entry.]]

Textual Amendments

- F1** Words in s. 43 heading substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 37\(10\)](#)
- F2** Words in s. 43(1) omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 37\(2\)\(a\)](#)
- F3** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\), arts. 2, 3, 6 \(with art. 3\(2\)\(3\), 4\(2\), 6\(4\)\(5\)\)](#)
- F4** Word in s. 43(1) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 37\(2\)\(b\)](#)
- F5** Words inserted by [S.I. 1982/1324, reg. 2\(2\)](#)
- F6** Words in s. 43(2) substituted (1.12.1992 in so far as mentioned in [S.I. 1992/2979, art. 4](#) and 1.1.1993 in so far as then not already in force) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 1\(5\), Sch. 1 para. 2\(a\); S.I. 1992/2979, art. 4, Sch. Pt. 2; S.I. 1992/3261, art. 3, Sch.](#)
- F7** Words in s. 43(2) omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 37\(3\)\(a\)](#)
- F8** S. 43(2)(a) substituted by [Finance Act 1981 \(c. 35, SIF 40:1\), s. 10\(1\), Sch. 6 para. 7\(2\)](#)
- F9** Words repealed by [Finance Act 1981 \(c. 35, SIF 40:1\), Sch. 19 Pt. 1](#)
- F10** S. 43(2)(c) substituted by [S.I. 1982/1324, reg. 2\(3\)](#)
- F11** S. 43(2)(c)(i) omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 37\(3\)\(b\)\(i\)](#)
- F12** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\), arts. 2, 3, 4 \(with art. 3\(2\)\(3\), 4\(2\), 6\(4\)\(5\)\)](#)
- F13** Words in s. 43(2)(c)(ii) omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 37\(3\)\(b\)\(ii\)](#)
- F14** S. 43(2A)–(2C) inserted by [S.I. 1982/1324, reg. 2\(4\)](#)
- F15** S. 43(2A)–(2C) omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 37\(4\)](#)
- F16** S. 43(2D) inserted (1.12.1992 in so far as mentioned in [S.I. 1992/2979, art. 4](#) and 1.1.1993 in so far as then not already in force) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 1\(5\), Sch. 1 para. 2\(b\); S.I. 1992/2979, art. 4, Sch. Pt. 2; S.I. 1992/3261, art. 3, Sch.](#)
- F17** Words in s. 43(2D) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 37\(5\)](#)

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- F18** Word in s. 43(3) inserted (13.9.2018 for specified purposes) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(6)(a)**
- F19** Words in s. 43(3) omitted (13.9.2018 for specified purposes) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(6)(b)**
- F20** S. 43(4) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. 1**
- F21** Words substituted by Isle of Man Act 1979 (c. 58), **Sch. 1 para. 8**
- F22** Word in s. 43(5) inserted (13.9.2018 for specified purposes) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(7)(a)**
- F23** Word in s. 43(5) inserted (13.9.2018 for specified purposes) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(7)(b)**
- F24** S. 43(6)–(9) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 10(1), **Sch. 6 para. 7(4)**
- F25** Words in s. 43(6) omitted (13.9.2018 for specified purposes) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(8)(a)**
- F26** Words in s. 43(6)(b) omitted (13.9.2018 for specified purposes) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(8)(b)**
- F27** Word in s. 43(6) inserted (13.9.2018 for specified purposes) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(8)(c)**
- F28** S. 43(8)(9) omitted (13.9.2018 for specified purposes) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(9)**

Modifications etc. (not altering text)

- C1** S. 43 modified by S.I. 1986/260, **regs. 5(d)** (as substituted by S.I. 1986/1019, **reg. 2**), 18
- C2** S. 43 modified (10.1.2012) by The Postal Packets (Revenue and Customs) Regulations 2011 (S.I. 2011/3036), **regs. 1, 12** (with **reg. 25**) (as amended (31.08.2023) by The Postal Packets (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/872), **regs. 1(2), 3(8)**)
- C3** S. 43(1) modified by S.I. 1983/947, **regs. 12, 13**, 1988/1810, **reg. 4** and 1988/1898, **reg. 4** (S.I. 1983/947 is revoked 1.1.1993 by S.I. 1992/3152, **reg. 1(2)**)
- C4** S. 43(1) amended by S.I. 1985/1032, **reg. 11(a)** (which S.I. is revoked 1.1.1993 by S.I. 1992/3152, **reg. 1(2)**)
 S. 43(1) amended by S.I. 1992/3152, **reg. 11(a)**.
 S. 43: s. 43(1)(a) expressed to be amended (1.11.1993 - 31.10.1996) by virtue of S.I. 1992/3152, **reg. 11(a)** (with S.I. 1996/2537, **reg. 15(b)**)
- C5** S. 43(5) excluded (20.10.1995) by S.I. 1995/2518, **reg. 118(c)(i)**

Marginal Citations

- M1** 1972 c. 68.
M2 1979 c. 3.

44 Exclusion of s. 43(1) for importers etc. keeping standing deposits.

Where the Commissioners so direct, section 43(1) above shall not apply if and so long as the importer or his agent pays to, and keeps deposited with, the Commissioners a sum by way of standing deposit sufficient in their opinion to cover any [^{F29}excise] duty which may become payable in respect of goods entered by that importer or agent, and if the importer or agent complies with such other conditions as the Commissioners may impose.

Textual Amendments

- F29** Word in s. 44 inserted (13.9.2018 for specified purposes) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 38**

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45 Deferred payment of customs duty.

[^{F30}(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.]

Textual Amendments

F30 S. 45 omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(1)(a), [Sch. 7 para. 39](#)

46 Goods to be warehoused without payment of duty.

[^{F31}Any goods which are on their importation permitted to be entered for warehousing shall be allowed, subject to such conditions or restrictions as may be imposed by or under warehousing regulations, to be warehoused without payment of duty.]

Textual Amendments

F31 S. 46 omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(1)(a), [Sch. 7 para. 40](#)

47 Relief from payment of duty of goods entered for transit or transhipment.

[^{F32}Where any goods are entered for transit or transhipment, the Commissioners may allow the goods to be removed for that purpose, subject to such conditions and restrictions as they see fit, without payment of duty.]

Textual Amendments

F32 S. 47 omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(1)(a), [Sch. 7 para. 41](#)

48 Relief from payment of duty of goods temporarily imported.

[^{F33}In such cases as the Commissioners may by regulations prescribe, where the Commissioners are satisfied that goods are imported only temporarily with a view to subsequent re-exportation, they may permit the goods to be delivered on importation, subject to such conditions as they see fit to impose, without payment of duty.]

Textual Amendments

F33 S. 48 omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(1)(a), [Sch. 7 para. 42](#)

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