



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART IV

#### CONTROL OF IMPORTATION

##### *Provisions as to duty on imported goods*

#### 43 <sup>F1</sup>[<sup>F1</sup>Excise duty] on imported goods.

- (1) Save as permitted by or under the customs and excise Acts <sup>F2</sup>..., no imported goods shall be delivered or removed on importation until the importer has paid to the proper officer any [<sup>F3</sup>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) [<sup>F4</sup>Subject to subsections (2A), (2B) [<sup>F5</sup>(2C) and (2D)] below,] the duties of <sup>F6</sup>... excise and the rates thereof chargeable on imported goods—
- [<sup>F7</sup>(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 [<sup>F8</sup>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;
- [<sup>F9</sup>(c) if no entry is made thereof and the goods are not declared under section 78 below shall be—
- <sup>F10</sup>(i) .....
- (ii) <sup>F11</sup>... those in force with respect to such goods at the time of their importation.]

<sup>F12</sup>(2A) .....

<sup>F12</sup>(2B) .....

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<sup>F12</sup>(2C) .....

[<sup>F13</sup>(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 [<sup>F14</sup>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 [<sup>F15</sup>excise] duty, if any, as would be applicable to those goods if they had been imported as merchandise<sup>F16</sup> ....

[<sup>F17</sup>(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 [<sup>F18</sup>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 [<sup>F19</sup>excise] duty was paid thereon at a previous importation, shall be treated for the purpose of charging [<sup>F20</sup>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.

[<sup>F21</sup>(6) Where entry of goods is made otherwise than for warehousing and there is a reduction in the rate of duty of <sup>F22</sup>... excise chargeable on the goods between—

- (a) the time mentioned in subsection (2)(a) above; and
  - (b) the time when the goods are cleared from <sup>F23</sup>... excise charge,
- the rate of the [<sup>F24</sup>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.

<sup>F25</sup>(8) .....

<sup>F25</sup>(9) .....]

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## Textual Amendments

- F1** Words in s. 43 heading substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 37\(10\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F2** Words in s. 43(1) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 37\(2\)\(a\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F3** Word in s. 43(1) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 37\(2\)\(b\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F4** Words inserted by S.I. 1982/1324, [reg. 2\(2\)](#)
- F5** 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.
- F6** Words in s. 43(2) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 37\(3\)\(a\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F7** S. 43(2)(a) substituted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(1), [Sch. 6 para. 7\(2\)](#)
- F8** Words repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), [Sch. 19 Pt. 1](#)
- F9** S. 43(2)(c) substituted by S.I. 1982/1324, [reg. 2\(3\)](#)
- F10** S. 43(2)(c)(i) and word omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 37\(3\)\(b\)\(i\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F11** Words in s. 43(2)(c)(ii) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 37\(3\)\(b\)\(ii\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F12** S. 43(2A)-(2C) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 37\(4\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F13** 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.
- F14** Words in s. 43(2D) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 37\(5\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F15** Word in s. 43(3) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 37\(6\)\(a\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F16** Words in s. 43(3) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 37\(6\)\(b\)](#) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

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- F17** S. 43(4) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. 1**
- F18** Words substituted by Isle of Man Act 1979 (c. 58), **Sch. 1 para. 8**
- F19** Word in s. 43(5) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(7)(a)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F20** Word in s. 43(5) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(7)(b)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F21** S. 43(6)–(9) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 10(1), **Sch. 6 para. 7(4)**
- F22** Words in s. 43(6) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(8)(a)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F23** Words in s. 43(6)(b) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(8)(b)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F24** Word in s. 43(6) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(8)(c)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F25** S. 43(8)(9) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 37(9)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

#### 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)**
- C6** S. 43(5) excluded (1.8.2021) by S.I. 1995/2518, **regs. 133AB(c), 133L, 133N** (as inserted by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), **regs. 1, 43, 47**)

#### 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 [<sup>F26</sup>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.

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**Textual Amendments**

**F26** Word in s. 44 inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 38** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

**F27 45 Deferred payment of customs duty.**

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**Textual Amendments**

**F27** S. 45 omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 39** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

**F28 46 Goods to be warehoused without payment of duty.**

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**Textual Amendments**

**F28** S. 46 omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 40** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

**F29 47 Relief from payment of duty of goods entered for transit or transhipment.**

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**Textual Amendments**

**F29** S. 47 omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 41** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

**F30 48 Relief from payment of duty of goods temporarily imported.**

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**Textual Amendments**

**F30** S. 48 omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 42** (with savings and

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transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)

**Status:**

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