



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART X

#### DUTIES AND DRAWBACKS—GENERAL PROVISIONS

##### *General provisions relating to imported goods*

#### **119 Delivery of imported goods on giving of security for duty.**

- (1) Where it is impracticable immediately to ascertain whether any or what duty is payable in respect of any imported goods which are entered for home use [<sup>F1</sup>or for free circulation], whether on importation or from warehouse [<sup>F2</sup>or free zone], the Commissioners may, if they think fit and notwithstanding any other provision of the Customs and Excise Act 1979, allow those goods to be delivered upon the importer giving security by deposit of money or otherwise to their satisfaction for payment of any amount unpaid which may be payable by way of duty.
- [<sup>F3</sup>(2) The Commissioners may for the purposes of subsection (1) above treat goods as entered for home use notwithstanding that the entry does not contain all the particulars required for perfect entry if it contains as many of those particulars as are then known to the importer, and in that event the importer shall supply the remaining particulars as soon as may be to the Commissioners.]
- (3) Where goods are allowed to be delivered under this section, the Commissioners shall, when they have determined the amount of duty which in their opinion is payable, give to the importer a notice specifying that amount.
- (4) On the giving of a notice under subsection (3) above the amount specified in the notice or, where any amount has been deposited under subsection (1) above, any difference between those amounts shall forthwith be paid or repaid as the case may require.

*Status: Point in time view as at 14/03/2018.*

*Changes to legislation: Customs and Excise Management Act 1979, Part X is up to date with all changes known to be in force on or before 30 July 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)*

- (5) Subject to subsection (6) below, if the importer disputes the correctness of the amount specified in a notice given to him under subsection (3) above he may at any time within 3 months of the date of the notice make such a requirement for reference to arbitration or such an application to the court as is provided for by section 127 below, and that section shall have effect accordingly.
- (6) No requirement or application shall be made by virtue of subsection (5) above until any sum falling to be paid by the importer under subsection (4) above has been paid, and where any sum so falls to be paid no interest shall be paid under section 127(2) below in respect of any period before that sum is paid.

#### Textual Amendments

- F1** Words inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(1), **Sch. 6 para. 8**
- F2** Words inserted by [Finance Act 1984 \(c. 43, SIF 40:1\)](#), s. 8, **Sch. 4 Pt. II para. 4**
- F3** S. 119(2) repealed (*prosp.*) by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139(6), **Sch. 19 Pt. I**

### 120 Regulations for determining origin of goods.

- (1) The Secretary of State may by regulations make provision for determining, for the purposes of any duty of customs or excise, the origin of any goods in cases where it does not fall to be determined under a Community regulation or any Act or other instrument having the force of law.
- (2) Regulations under this section may—
- (a) make provision as to the evidence which is to be required or is to be sufficient for the purpose of showing that goods are of a particular origin; and
  - (b) make different provision for different purposes and in relation to goods of different descriptions.
- (3) Subject to the provisions of any regulations under this section, where in connection with a duty of customs or excise chargeable on any goods any question arises as to the origin of the goods, the Commissioners may require the importer of the goods to furnish to them, in such form as they may prescribe, proof of any statement made to them as to any fact necessary to determine that question; and if such proof is not furnished to their satisfaction, the question may be determined without regard to that statement.

### 121 Power to impose restrictions where duty depends on certain matters other than use.

Where any question as to the duties of customs or excise chargeable on any imported goods depends on any matter (other than the use to be made of the goods) not reasonably ascertainable from an examination of the goods, and that question is not in law conclusively determined by the production of any certificate or other document, then, on the importation of those goods, the Commissioners may impose such conditions as they see fit for the prevention of abuse or the protection of the revenue (including conditions requiring security for the observance of any conditions so imposed).

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## 122 Regulations where customs duty depends on use.

- (1) The Commissioners may, in accordance with subsection (2) below, make regulations applying in cases where any question as to the duties of customs chargeable on any goods depends on the use to be made of them.
- (2) In cases in which [<sup>F4</sup>an][<sup>F4</sup>EU] instrument makes provision for the purpose of securing that the relevant use is made of the goods, regulations under this section may make provision for any matter which under the instrument is required or authorised to be dealt with by the authorities of member States or which otherwise arises out of the instrument; and in other cases regulations under this section may make such provision for that purpose as appears to the Commissioners to be necessary or expedient.

### Textual Amendments

- F4** 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))

## 123 Repayment of duty where goods returned or destroyed by importer.

- (1) Subject to such conditions as the Commissioners see fit to impose, where it is shown to the satisfaction of the Commissioners—
  - (a) that goods were imported in pursuance of a contract of sale and that the description, quality, state or condition of the goods was not in accordance with the contract or that the goods were damaged in transit; and
  - (b) that the importer with the consent of the seller either—
    - (i) returned the goods unused to the seller and for that purpose complied with the provisions of section 53 above as to entry in like manner as if they had been dutiable or restricted goods for the purposes of Part V of this Act; or
    - (ii) destroyed the goods unused,the importer shall be entitled to obtain from the Commissioners repayment of any [<sup>F5</sup>excise duty] paid on the importation of the goods.
- (2) Nothing in this section shall apply to goods imported on approval, or on sale or return, or on other similar terms.

### Textual Amendments

- F5** Words substituted by [S.I. 1980/1825](#), reg. 2

## 124 Forfeiture for breach of certain conditions.

- (1) Where—
  - (a) any imported goods have been relieved from customs or excise duty chargeable on their importation or have been charged with duty at a reduced rate; and
  - (b) any condition or other obligation required to be complied with in connection with the relief or with the charge of duty at that rate is not complied with,the goods shall be liable to forfeiture.

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- (2) The provisions of this section shall apply whether or not any undertaking or security has been given for compliance with the condition or obligation or for the payment of the duty payable apart therefrom, and the forfeiture of any goods under this section shall not affect any liability of any person who has given any such undertaking or security.

## 125 Valuation of goods for purpose of ad valorem duties.

- (1) For the purposes of any duty for the time being chargeable on any imported goods by reference to their value (whether [<sup>F4</sup>an][<sup>F4</sup>EU] customs duty or not), the value of the goods shall, subject to subsection (2) below, be taken according to the rules applicable in the case of [<sup>F4</sup>EU] customs duties, and duty shall be paid on that value.
- (2) In relation to an importation in the course of trade within the [<sup>F6</sup>European Union] the value of any imported goods for the purposes mentioned in subsection (1) above shall be determined on the basis of a delivery to the buyer at the port or place of importation into the United Kingdom.
- (3) The Commissioners may make regulations for the purpose of giving effect to the foregoing provisions of this section, and in particular for requiring any importer or other person concerned with the importation of goods—
- (a) to furnish to the Commissioners in such form as they may require, such information as is in their opinion necessary for a proper valuation of the goods; and
  - (b) to produce any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods by that person.
- (4) If any person contravenes or fails to comply with any regulation made under subsection (3) above he shall be liable on summary conviction to a penalty of [<sup>F7</sup>level 3 on the standard scale].

### Textual Amendments

- F4** 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))
- F6** 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))
- F7** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), ss. 38, 46 and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), ss. 289F, 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6

### Modifications etc. (not altering text)

- C1** S. 125(1) excluded (20.10.1995) by S.I. 1995/2518, [reg. 118\(c\)\(ii\)](#)
- C2** S. 125(2) excluded (20.10.1995) by S.I. 1995/2518, [reg. 118\(c\)\(ii\)](#)
- C3** S. 125(3) amended by [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), s. 24(2)  
 S. 125(3) modified (20.10.1995) by S.I. 1995/2518, [reg. 121](#) (and (1.4.2000) by reg. 121(3) of that S.I. as substituted by S.I. 2000/634, [reg. 6](#))

## 126 Charge of excise duty on manufactured or composite imported articles.

- (1) Subject to subsections (2) to (4) below, if any imported goods contain as a part or ingredient thereof any article chargeable with excise duty, excise duty shall be

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chargeable on the goods in respect of each such article according to the quantity thereof appearing to the Commissioners to be used in the manufacture or preparation of the goods.

- (2) Where, in the opinion of the Treasury, it is necessary for the protection of the revenue, such imported goods shall be chargeable with the amount of excise duty with which they would be chargeable if they consisted wholly of the chargeable article or, if the goods contain more than one such article, of that one of the chargeable articles which will yield the highest amount of excise duty.
- (3) Schedule 2 to this Act shall have effect with respect to the excise duties to be charged, and the excise drawbacks to be allowed, on imported composite goods containing a dutiable part or ingredient and with respect to rebates and drawbacks of excise duties charged in accordance with that Schedule.
- (4) Subsections (1) and (2) above do not apply where other provision is made by any other enactment relating to excise duties on imported goods.
- (5) Any rebate which can be allowed by law on any article when separately charged shall be allowed in charging goods under subsection (1) or (2) above in respect of any quantity of that article used in the manufacture or preparation of the goods.

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

C4 S. 126 excluded (20.10.1995) by S.I. 1995/2518, reg. 118(c)(iii)

<sup>F8</sup>127 .....

**Textual Amendments**

F8 S. 127 repealed (1.1.1995) by 1994 c. 9, ss. 18(3), 258, Sch. 26 Pt. III Note (with s. 19(3)); S.I. 1994/2679, art. 3 (with art. 4(3))

*[<sup>F9</sup> Deferred payment of excise duty on goods*

**Textual Amendments**

F9 S. 127A inserted by Finance Act 1983 (c. 28, SIF 40:1), s. 6

**127A Deferred payment of excise duty on goods.**

- (1) The Commissioners may by regulations make provision for the payment [<sup>F10</sup>(in accordance, where any requirement to pay the duty takes effect, with that requirement)] of any excise duty on goods of a prescribed kind to be deferred, in prescribed cases, subject to such conditions or requirements as may be imposed—
  - (a) by the regulations; or
  - (b) where the regulations so provide, by the Commissioners.
- (2) Any duty payment of which is deferred under the regulations shall be treated, for prescribed purposes, as if it had been paid.

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(3) Where—

- (a) any excise duty to which an application for deferment of duty made under the regulations relates is payable on goods on their removal from an excise warehouse; and
- (b) the Commissioners are not satisfied—
  - (i) that the conditions imposed under section 92(1) above in relation to the warehouse have been complied with by the occupier of the warehouse; or
  - (ii) that the warehousing regulations made by virtue of section 93(2)(g) above have been complied with by the occupier or by the proprietor of the goods;

the Commissioners may, notwithstanding any provision of the regulations, refuse the application or refuse it in so far as it relates to those goods.

Nothing in this subsection shall be taken to prejudice the power of the Commissioners to prescribe the cases in which excise duty may be deferred.

- (4) Regulations under this section may make different provision for goods of different descriptions or for goods of the same description in different circumstances.
- (5) In this section “prescribed” means prescribed by regulations made under this section.]

**Textual Amendments**

**F10** Words in s. 127A(1) 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.7](#); [S.I. 1992/2979](#), [art. 4](#), [Sch. Pt.II](#); [S.I. 1992/3261](#), [art. 3](#), Sch.

*General provisions relating to charge of duty on and delivery of goods*

**128 Restriction of delivery of goods.**

- (1) During any period not exceeding 3 months specified at any time by order of the Commissioners for the purposes of this section, the Commissioners may refuse to allow the removal for home use on payment of duty, or the sending out for home use after the charging of duty, of goods of any class or description chargeable with a duty of <sup>F11</sup>excise, notwithstanding payment of that duty, in quantities exceeding those which appear to the Commissioners to be reasonable in the circumstances.
- (2) Where the Commissioners have during any such period exercised their powers under this section with respect to goods of any class or description, then, in the case of any such goods which are removed or sent out for home use after the end of that period, the duties of <sup>F11</sup>excise and the rates thereof chargeable on those goods shall, notwithstanding any other provision of the customs and excise Acts relating to the determination of those duties and rates, be those in force at the date of the removal or sending out of the goods.

**Textual Amendments**

**F11** Words repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss. 10(1), 139(6), [Sch. 6 para. 9](#), [Sch. 19 Pt. I](#)

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## 129 Power to remit or repay duty on denatured goods.

- (1) Subject to subsection (2) below, where any goods—
- (a) which have been imported but not yet cleared for any purpose for which they may be entered on importation; or
  - (b) which are [<sup>F12</sup>chargeable with a duty the requirement to pay which has not yet taken effect],

have by reason of their state or condition ceased to be worth the full duty chargeable thereon and have been denatured in such manner as the Commissioners may direct and in accordance with such conditions as they see fit to impose, the Commissioners may remit or repay the whole or part of any duty chargeable or paid thereon, or waive repayment of the whole or part of any drawback paid on their warehousing, upon the delivery of the goods for use for such purposes as the Commissioners may allow.

[<sup>F13</sup>(1A) The reference in subsection (1) above to goods which are chargeable with a duty the requirement to pay which has not yet taken effect shall be construed as a reference to any goods which are warehoused or, in the application of that section in relation to a duty of excise, to any goods at a time, before the excise duty point for those goods, when they are chargeable with such a duty.]

- (2) Subsection (1) above does not apply in relation to spirits.
- (3) Where, whether under subsection (1) above or otherwise, any goods chargeable with duty have gone into home use after having been denatured by mixture with some other substance, any person who separates the goods from that other substance shall be guilty of an offence under this subsection and may be detained, and the goods shall be liable to forfeiture.
- (4) A person guilty of an offence under subsection (3) above shall be liable—
- (a) on summary conviction, to a penalty of [<sup>F14</sup>the prescribed sum][<sup>F14</sup>£20,000] or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or
  - (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 2 years, or to both.

[<sup>F15</sup>(5) Subsection (1)(a) above shall not apply in relation to goods imported on or after 1st January 1992 from a place outside the customs territory of the [<sup>F6</sup>European Union] .]

### Textual Amendments

- F6** 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))
- F12** Words in s. 129(1)(b) substituted (9.12.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 3(1), [Sch. 2 para. 6\(a\)](#); [S.I. 1992/3104](#), [art. 2\(1\)](#).
- F13** S. 129(1A) inserted (9.12.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 3(1), [Sch. 2 para. 6\(b\)](#); [S.I. 1992/3104](#), [art. 2\(1\)](#).
- F14** S. 129(4)(a): sum substituted for words (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), [Sch. 2 para. 1\(15\)](#) (with reg. 5(1))
- F15** S. 129(5) inserted (01.01.1992) by [S.I. 1991/2724](#), [reg. 6\(10\)](#)

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### **130 Power to remit or repay duty on goods lost or destroyed, etc.**

- (1) Where it is shown to the satisfaction of the Commissioners that any goods chargeable with any duty have been lost or destroyed by unavoidable accident—
  - (a) after importation but before clearance for any purpose for which they might be entered on importation; or
  - (b) in the case of goods chargeable with a duty of excise on their manufacture or production or on their removal from the place of their manufacture or production, at any time before their removal from that place; or
  - (c) while in a warehouse or Queen’s warehouse; or
  - (d) at any time while that duty is otherwise lawfully unpaid, except when payment of that duty has become due but has been allowed by the Commissioners to be deferred; or
  - (e) at any time after drawback of that duty has been paid,
 the Commissioners may remit or repay any duty chargeable or paid thereon or waive repayment of any drawback paid on their warehousing.
- (2) The Commissioners may, at the request of the proprietor of the goods in question and subject to compliance with such conditions as the Commissioners see fit to impose, permit the destruction of, and waive payment of duty or repayment of drawback on—
  - (a) any part of any warehoused goods which becomes damaged or surplus by reason of the carrying out of any permitted operation on those goods in warehouse, and any refuse resulting from any such operation; and
  - (b) any imported goods not yet cleared for any purpose for which they might be entered on importation or any warehoused goods, being in either case goods which have by reason of their state or condition ceased to be worth the full duty chargeable thereon.

### **131 Enforcement of bond in respect of goods removed without payment of duty.**

If any goods which have been lawfully permitted to be removed for any purpose without payment of duty are unlawfully taken from any ship, aircraft, vehicle or place before that purpose is accomplished, the Commissioners may if they see fit enforce any bond given in respect thereof notwithstanding that any time prescribed in the bond for accomplishing that purpose has not expired.

*Drawback, allowances, duties, etc.—general*

### **132 Extension of drawback.**

- (1) Without prejudice to any other provision of the Customs and Excise Acts 1979 or any other Act, where drawback is allowable on the shipment of any goods as stores, the like drawback shall, subject to such conditions and restrictions as the Commissioners see fit to impose, be allowed on the warehousing in an excise warehouse of those goods for use as stores.
- (2) Without prejudice to any other provision of the Customs and Excise Acts 1979 or any other Act, where drawback would be payable on the exportation of any goods, or on the warehousing of any goods for exportation, then, subject to such conditions and restrictions as the Commissioners see fit, the like drawback shall be payable on the shipment of any such goods as stores or, as the case may be, on their warehousing in an excise warehouse for use as stores.



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### 133 General provisions as to claims for drawback.

- (1) Any claim for drawback shall be made in such form and manner and contain such particulars as the Commissioners may direct.
- (2) Where drawback has been claimed in the case of any goods [<sup>F16</sup>subsections (4)to(6)]below shall apply in relation to the claim.
- <sup>F17</sup>(3) . . . . .
- (4) No drawback shall be paid until the person entitled thereto or his agent has made a declaration in such form and manner and containing such particulars as the Commissioners may direct that the conditions on which the drawback is payable have been fulfilled.
- (5) The Commissioners may require any person who has been concerned at any stage with the goods or article—
  - (a) to furnish such information as may be reasonably necessary to enable the Commissioners to determine whether duty has been duly paid and not drawn back and for enabling a calculation to be made of the amount of drawback payable; and
  - (b) to produce any book of account or other document of whatever nature relating to the goods or article.
- (6) If any person fails to comply with any requirement made under subsection (5) above, he shall be liable on summary conviction to a penalty of [<sup>F18</sup>level 3 on the standard scale].

#### Textual Amendments

- F16** Words in s. 133(2) substituted (24.7.2002) 2002 c. 23, s. 21(1)(a)
- F17** S. 133(3) repealed (24.7.2002) by 2002 c. 23, ss. 21(1)(b), 141, Sch. 40 Pt.I(6)
- F18** Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 38, 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), ss. 289F, 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6

### 134 Drawback and allowance on goods damaged or destroyed after shipment.

- (1) Where it is proved to the satisfaction of the Commissioners that any goods after being duly shipped for exportation have been destroyed by accident on board the exporting ship or aircraft, any amount payable in respect of the goods by way of drawback, allowance or repayment of duty shall be payable in the same manner as if the goods had been exported to their destination.
- (2) Where it is proved to the satisfaction of the Commissioners that any goods, after being duly shipped for exportation, have been materially damaged by accident on board the exporting ship or aircraft, and the goods are with the consent of and in accordance with any conditions imposed by the Commissioners reloaded or unloaded again in or brought back into the United Kingdom and either abandoned to the Commissioners or destroyed, any amount payable in respect of the goods by way of drawback, allowance or repayment of duty shall be paid as if they had been duly exported and not so reloaded, unloaded or brought back.

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- (3) Notwithstanding any provision of the Customs and Excise Acts 1979 or any other Act relating to the reimportation of exported goods, the person to whom any amount is payable or has been paid under subsection (2) above shall not be required to pay any duty in respect of any goods relanded, unloaded or brought back under that subsection.

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

C5 S. 134 amended by S.I. 1990/2167, art. 4, Sch. para. 20

**135 Time limit on payment of drawback or allowance.**

No payment shall be made in respect of any drawback or allowance unless the debenture or other document authorising payment is presented for payment within 2 years from the date of the event on the happening of which the drawback or allowance became payable.

**[<sup>F19</sup>136 Offences in connection with claims for drawback, etc.**

- (1) If any person, with intent to defraud Her Majesty, obtains or attempts to obtain, or does anything whereby there might be obtained by any person, any amount by way of drawback, allowance, remission or repayment of, or any rebate from, any duty in respect of any goods which—
- (a) is not lawfully payable or allowable in respect thereof; or
  - (b) is greater than the amount so payable or allowable,
- he shall be guilty of an offence under this subsection.
- (1A) If any person, without such intent as is mentioned in subsection (1) above, does any of the things there mentioned, he shall be guilty of an offence under this subsection.
- (2) A person guilty of an offence under subsection (1) above shall be liable—
- (a) on summary conviction, to a penalty of [<sup>F20</sup>the prescribed sum][<sup>F20</sup>£20,000] or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or
  - (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 7 years, or to both;
- and a person guilty of an offence under subsection (1A) above shall be liable on summary conviction to a penalty of level 3 on the standard scale or three times the amount which was or might have been improperly obtained or allowed, whichever is the greater.]
- (3) Any goods in respect of which an offence under subsection (1) [<sup>F21</sup>or (1A)] above is committed shall be liable to forfeiture; but in the case of a claim for drawback, the Commissioners may, if they see fit, instead of seizing the goods either refuse to allow any drawback thereon or allow only such drawback as they consider proper.
- (4) Without prejudice to the foregoing provisions of this section, if, in the case of any goods upon which a claim for drawback, allowance, remission or repayment of duty has been made, it is found that those goods do not correspond with any entry made thereof in connection with that claim, the goods shall be liable to forfeiture and any person by whom any such entry or claim was made shall be liable on summary

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conviction to a penalty of three times the amount claimed or [<sup>F22</sup>level 3 on the standard scale], whichever is the greater.

(5) Subsection (4) above applies in the case of any goods upon which a claim for drawback, allowance, remission or repayment of duty has been made where it is found that the goods, if sold for home use, would realise less than the amount claimed as it applies where the finding specified in that subsection is made except that it does not apply by virtue of this subsection to any claim under—

- (a) section 123 or 134(2) above; or
- (b) section 46, 61 or 64 of the <sup>M1</sup>Alcoholic Liquor Duties Act 1979 (remission or repayment of duty on certain spoilt liquors).

[<sup>F23</sup>(6) Without prejudice to section 6(5) of the European Communities Act 1972 (which provides for the application of certain enactments, including this section, if the Commissioners are charged or entrusted with the performance of certain duties in relation to the payment of refunds or allowances on goods exported or to be exported from the United Kingdom)—

- (a) references in this section to amounts by way of drawback include amounts payable by or on behalf of the Secretary of State, the Scottish Ministers, the National Assembly for Wales or (in relation to Northern Ireland) the Department of Agriculture and Rural Development by virtue of Community arrangements to which section 6(3) of the European Communities Act 1972 applies; and
- (b) in relation to such amounts, subsection (3) above shall have effect with the omission of the words from “but in the case” onwards.]

#### Textual Amendments

- F19** S. 136(1)(1A)(2) substituted for s. 136(1)(2) by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), **s. 12(3)(6)**
- F20** S. 136(2)(a): sum substituted for words (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), **Sch. 2 para. 1(16)** (with reg. 5(1))
- F21** Words inserted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), **s. 12(3)(6)**
- F22** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), **ss. 38, 46** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **ss. 289F, 289G** and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6
- F23** S. 136(6) substituted (15.11.2001) by [S.I. 2001/3686](#), **reg. 6(7)(b)**

#### Marginal Citations

- M1** 1979 c. 4

### 137 Recovery of duties and calculation of duties, drawbacks, etc.

- (1) Without prejudice to any other provision of the Customs and Excise Acts 1979, any amount due by way of customs or excise duty may be recovered as a debt due to the Crown.
- (2) Any duty, drawback, allowance or rebate the rate of which is expressed by reference to a specified quantity or weight of any goods shall, subject to subsection (3) below, be chargeable or allowable on any fraction of that quantity or weight of the goods, and the amount payable or allowable on any such fraction shall be calculated proportionately.

*Status: Point in time view as at 14/03/2018.*

*Changes to legislation: Customs and Excise Management Act 1979, Part X is up to date with all changes known to be in force on or before 30 July 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)*

- (3) The Commissioners may for the purposes of subsection (2) above determine the fractions to be taken into account in the case of any weight or quantity.

<sup>F24</sup>(4) .....

**Textual Amendments**

**F24** S. 137(4) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\), s. 162](#)

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

**C6** S. 137(1) modified (19.3.1997) by [1997 c. 16, ss. 12\(6\)\(c\), 15](#)

**[<sup>F25</sup>137A Recovery of overpaid excise duty.**

- (1) Where a person pays to the Commissioners an amount by way of excise duty which is not due to them, the Commissioners are liable to repay that amount.
- (2) The Commissioners shall not be required to make any such repayment unless a claim is made to them in such form, and supported by such documentary evidence, as may be prescribed by them by regulations; and regulations under this subsection may make different provision for different cases.
- (3) It is a defence to a claim for repayment that the repayment would unjustly enrich the claimant.

[ The Commissioners shall not be liable, on a claim made under this section, to repay <sup>F26</sup>(4) any amount paid to them more than [<sup>F27</sup>4 years] before the making of the claim.]

- (5) Except as provided by this section the Commissioners are not liable to repay an amount paid to them by way of excise duty by reason of the fact that it was not due to them.

[ This section does not apply in a case where the Commissioners are—  
<sup>F28</sup>(6) (a) entitled to pay an amount under Part 1 of Schedule 3 to the Finance Act 2001,  
or  
(b) required to repay an amount under Part 3 of that Schedule.]]

**Textual Amendments**

**F25** S. 137A inserted (1.12.1995) by [1995 c. 4, s. 20\(1\)\(5\)](#); [S.I. 1995/2892, art. 2](#)

**F26** S. 137A(4) substituted (19.3.1997) by [1997 c. 16, s. 50\(1\), Sch. 5 para. 5\(1\)](#)

**F27** Words in s. 137A(4) substituted (1.4.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\), s. 29\(2\), Sch. 13 para. 7](#); [S.I. 2011/777, art. 2 \(with art. 7\)](#)

**F28** S. 137(6) inserted (1.11.2001) by [2001 c. 9, s. 15, Sch. 3 para. 15](#); [S.I. 2001/3300, art. 2](#)

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

**C7** S. 137A modified (19.3.1997) by [1997 c. 16, ss. 12\(6\), 15](#)  
power to modify conferred (19.3.1997) by [1997 c. 16, s. 50\(1\), Sch. 5 Pt. I para. 3](#)

**C8** S. 137A(1) modified (1.4.2010) by [The Excise Goods \(Holding, Movement and Duty Point\) Regulations 2010 \(S.I. 2010/593\), regs. 2, 82\(4\), 85\(5\)](#)

**C9** S. 137A(1) modified (28.9.2001) by [S.I. 2001/3022, reg. 6](#)

**C10** S. 137(3) amended (19.3.1997) by [1997 c. 16, s. 50\(1\), Sch. 5 Pt. I para. 1\(a\)](#)

**Status:**

Point in time view as at 14/03/2018.

**Changes to legislation:**

Customs and Excise Management Act 1979, Part X is up to date with all changes known to be in force on or before 30 July 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.