

Status: Point in time view as at 11/07/2023.

Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: General provisions relating to imported goods is up to date with all changes known to be in force on or before 21 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)



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART X

DUTIES AND DRAWBACKS—GENERAL PROVISIONS

General provisions relating to imported goods

^{F1}119 Delivery of imported goods on giving of security for duty.

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Textual Amendments

F1 S. 119 omitted (with effect in accordance with s. 318(3) of the amending Act) by virtue of [Finance \(No. 2\) Act 2023 \(c. 30\), s. 318\(2\)](#)

^{F2}120 Regulations for determining origin of goods.

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Textual Amendments

F2 S. 120 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. 91](#) (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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121 Power to impose restrictions where duty depends on certain matters ^{F3}....

Where any question as to the duties of customs or excise chargeable on any imported goods depends on any matter ^{F4}... 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).

Textual Amendments

- F3** Words in s. 121 heading 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. 92\(3\)](#) (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 in s. 121 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. 92\(2\)](#) (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\(a\)](#)

^{F5}122 Regulations where customs duty depends on use.

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Textual Amendments

- F5** [S. 122](#) 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. 93](#) (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\(a\)](#)

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 [^{F6}and, if the export of the goods was required to be made in accordance with the applicable export provisions, the requirements were met;] or
 - (ii) destroyed the goods unused,
 the importer shall be entitled to obtain from the Commissioners repayment of any [^{F7}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.

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Textual Amendments

- F6** Words in s. 123(1)(b)(i) 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. 94](#) (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** 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 [^{F8}by reference to] 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.
- (2) The provisions of this section shall apply whether or not any undertaking [^{F9}, security or other guarantee] 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 [^{F9}, security or other guarantee].

Textual Amendments

- F8** Words in s. 124(1)(a) 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. 95\(2\)](#) (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)
- F9** Words in s. 124(2) 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. 95\(3\)](#) (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)

^{F10}125 Valuation of goods for purpose of ad valorem duties.

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Textual Amendments

- F10** S. 125 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. 96](#) (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. 125(1)(2) restricted (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](#))

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C2 S. 125(3) modified (1.8.2021) by S.I. 1995/2518, regs. 133AE(1), 133L (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **43**, 47)

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 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)

C3 S. 126 excluded (20.10.1995) by [S.I. 1995/2518](#), [reg. 118\(c\)\(iii\)](#)

C4 S. 126 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)

^{F11}127

Textual Amendments

F11 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\(3\)](#))

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