



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART XII

#### GENERAL AND MISCELLANEOUS

##### *Miscellaneous*

#### **172 Regulations.**

- (1) Any power to make regulations under this Act shall be exercisable by statutory instrument.
- (2) Subject to subsection (3) below, a statutory instrument containing regulations made under this Act shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (3) A statutory instrument containing regulations made under section 120 above shall be subject to annulment in pursuance of a resolution of the House of Commons.

#### **173 Directions.**

Directions given under any provision of this Act may make different provision for different circumstances and may be varied or revoked by subsequent directions thereunder.

**174** .....<sup>F1</sup>

*Status: Point in time view as at 13/06/2011.*

*Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Miscellaneous is up to date with all changes known to be in force on or before 18 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)*

#### Textual Amendments

**F1** S. 174 repealed by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 2](#)

### 175 Scotland—special provisions.

- (1) In the application of this Act to Scotland—
- (a) any reference to costs shall be construed as a reference to expenses;
  - (b) any provision that any amount shall be recoverable summarily as a civil debt shall be construed as if the word “summarily” were omitted;
  - (c) any reference to a plaintiff shall be construed as a reference to a pursuer;
  - (d) any reference to a magistrates’ court shall be construed as a reference to the sheriff court.

(2)<sup>F2</sup>

#### Textual Amendments

**F2** S. 175(2) repealed by [Law Reform \(Miscellaneous Provisions\) \(Scotland\) Act 1980 \(c. 55, SIF 72:2\)](#), s. 28(2), [Sch. 3](#)

### <sup>F3</sup>176 Game licences. S.R. & O. 1908/844.

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#### Textual Amendments

**F3** S. 176 repealed (1.8.2007) by [The Regulatory Reform \(Game\) Order 2007 \(S.I. 2007/2007\)](#), art. 1(1), [Sch. para. 1\(n\)](#)

### 177 Consequential amendments, repeals and saving and transitional provisions.

- (1) The enactments specified in Schedule 4 to this Act shall be amended in accordance with the provisions of that Schedule.
- (2)
- <sup>F4</sup>(3) The enactments specified in Schedule 6 to this Act are hereby repealed to the extent specified in the third column of that Schedule.
- (4) The saving and transitional provisions contained in Schedule 7 to this Act shall have effect.
- (5) The provisions of Schedules 4, 5 and 7 to this Act shall not be taken as prejudicing the operation of sections 15 to 17 of the <sup>MI</sup>Interpretation Act 1978 (which relate to the effect of repeals).

#### Textual Amendments

**F4** S. 177(2) repealed by [Statute Law \(Repeals\) Act 1986 \(c. 12\)](#), s. 1(1), [Sch. 1 Pt. III](#)

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

- C1** The text of s. 177(1)(3) 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

**Marginal Citations**

- M1** 1978 c. 30.

**178 Citation and commencement.**

- (1) This Act may be cited as the Customs and Excise Management Act 1979.
- (2) This Act, the <sup>M2</sup>Customs and Excise Duties (General Reliefs) Act 1979, the <sup>M3</sup>Alcoholic Liquor Duties Act 1979, the <sup>M4</sup>Hydrocarbon Oil Duties Act 1979 <sup>F5</sup> and the <sup>M5</sup>Tobacco Products Duty Act 1979 may be cited together as the Customs and Excise Acts 1979.
- (3) This Act shall come into operation on 1st April 1979.

**Textual Amendments**

- F5** Words in s. 178(2) repealed (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 82, **Sch. 18 Pt.II**.

**Marginal Citations**

- M2** 1979 c. 3.  
**M3** 1979 c. 4.  
**M4** 1979 c. 5.  
**M5** 1979 c. 7.

**Status:**

Point in time view as at 13/06/2011.

**Changes to legislation:**

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