



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 Removal from or to Isle of Man not to be importation or exportation

- (1) For the purposes of the customs and excise Acts, subject to section 6(2) and (3) of the Customs and Excise Duties (General Reliefs) Act 1979 and subsection (2) below, goods removed into the United Kingdom from the Isle of Man shall be deemed not to be imported into the United Kingdom.

Status: This is the original version (as it was originally enacted).

- (2) Subsection (1) above shall not apply to the removal of—
- (a) any explosives within the meaning of the Explosives Act 1875 on the unloading or landing of which any restriction is for the time being in force under or by virtue of that Act; or
 - (b) copies of copyright works to which section 22 of the Copyright Act 1956 applies.
- (3) For the purposes of the customs and excise Acts, subject to subsection (4) below, goods removed from the United Kingdom to the Isle of Man shall be deemed not to be exported from the United Kingdom.
- (4) Any enactment relating to the allowance of drawback of any excise duty on the exportation from the United Kingdom of any goods shall have effect, subject to such conditions and modifications as the Commissioners may by regulations prescribe, as if the removal of such goods to the Isle of Man were the exportation of the goods.

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) No Commissioner or officer and no person appointed by the Commissioners to discharge any duty relating to customs or excise shall be compelled to serve on any jury in Scotland whatsoever.

176 Game licences

- (1) Subject to the following provisions of this section, and save as expressly provided in section 102 above, the provisions of this Act relating to excise shall not apply in relation to the excise duties on licences to kill game and on licences to deal in game (which, by virtue of the Order in Council made under section 6 of the Finance Act 1908, are leviable by local, authorities).
- (2) The Treasury may by order provide that, subject to such modifications, if any, as may be specified in the order, any provision of this Act so specified which confers or imposes powers, duties or liabilities with respect to excise duties and to the issue and cancellation of excise licences on which those duties are imposed and to other matters relating to excise duties and licences shall have effect in relation to a local authority and their officers with respect to the duties and licences referred to in subsection (1) above as they have effect in relation to the Commissioners and officers with respect to other excise duties and licences; and those provisions and, subject as aforesaid, any provisions relating to punishments and penalties in connection therewith shall have effect accordingly.
- (3) Any order under this section shall be made by statutory instrument and may amend the Order in Council made under section 6 of the Finance Act 1908.

- (4) Notwithstanding anything in section 145 above as applied under subsection (2) above, a local authority may authorise the bringing by any constable of proceedings, or any particular proceedings, for an offence under this or any other Act relating to the duties referred to in subsection (1) above.
- (5) A document purporting to be a copy of a resolution authorising the bringing of proceedings in accordance with subsection (4) above and to be signed by an officer of the local authority shall be evidence, until the contrary is shown, that the bringing of the proceedings was duly authorised.
- (6) This section extends to England and Wales only.

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) The enactments specified in Schedule 5 to this Act (which relate to purchase tax and whose repeal by virtue of section 54(8) of and Part II of Schedule 28 to the Finance Act 1972 has not yet taken effect) shall be amended in accordance with the provisions of that Schedule ; and accordingly the following entry shall be inserted at the end of Part II of the said Schedule 28—

“1979 c. 2

The Customs and Excise
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Schedule 5”.

- (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 Interpretation Act 1978 (which relate to the effect of repeals).

178 Citation and commencement

- (1) This Act may be cited as the Customs and Excise Management Act 1979.
- (2) This Act, the Customs and Excise Duties (General Reliefs) Act 1979, the Alcoholic Liquor Duties Act 1979, the Hydrocarbon Oil Duties Act 1979, the Matches and Mechanical Lighters Duties Act 1979 and the 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.