

*Status: Point in time view as at 25/06/2013.*

*Changes to legislation: Customs and Excise Management Act 1979, SCHEDULE 7 is up to date with all changes known to be in force on or before 03 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)*

## SCHEDULES

### SCHEDULE 7

Section 177(4).

#### SAVING AND TRANSITIONAL PROVISIONS

- 1 Notwithstanding the repeal by this Act of section 258 of the <sup>M1</sup>Customs and Excise Act 1952, of paragraph 5 of Schedule 2 to the <sup>M2</sup>Finance Act 1970, and of paragraph 2(8) of Schedule 4 to the <sup>M3</sup>European Communities Act 1972, that section (together with Schedule 6) as it had effect immediately before the entry date within the meaning of the said Act of 1972, shall continue to have effect for cases in which the value of goods falls to be determined as at a time before that date.

#### Marginal Citations

- M1** 1952 c. 44.  
**M2** 1970 c. 24.  
**M3** 1972 c. 68.

- [<sup>F12</sup> Notwithstanding the repeal by this Act of subsections (2) and (5) of section 283 of the <sup>M4</sup>Customs and Excise Act 1952, those subsections shall continue to have effect in relation to offences under Part I of, and paragraph 22 of Schedule 7 to, the <sup>M5</sup>Finance Act 1972; and, accordingly, in section 38(8) of, and paragraph 22(5) of Schedule 7 to, that Act (as amended by Schedule 4 to this Act) the reference in that section and in that paragraph to sections 145 to 155 of this Act shall be construed as including a reference to the said section 283(2) and (5).]

#### Textual Amendments

- F1** [Sch. 7 para. 2](#) repealed so far as it relates to car tax by [Car Tax Act 1983 \(c. 53, SIF 40:2\)](#), s. 10(4), [Sch. 3](#) and so far as it relates to value added tax by [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), s. 50(2), [Sch. 11](#)

#### Marginal Citations

- M4** 1952 c. 44.  
**M5** 1972 c. 41.

- 3 Notwithstanding the repeal by this Act of section 308(3) of the <sup>M6</sup>Customs and Excise Act 1952, section 277 of the <sup>M7</sup>Customs Consolidation Act 1876 does not apply in relation to any Act passed after 1st January 1953.

#### Marginal Citations

- M6** 1952 c. 44.  
**M7** 1876 c. 36.

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#### Textual Amendments

**F2** Sch. 7 para. 4 repealed by Isle of Man Act 1979 (c. 58), **Sch. 2**

- 5 The repeal by this Act of section 5(4) of the <sup>M8</sup>European Communities Act 1972 (which, so far as it relates to enactments contained in this Act, is re-enacted by section 1(7) of this Act) shall not affect the application of any law not contained in this Act which relates to customs duties.

#### Marginal Citations

**M8** 1972 c. 68.

- 6 The repeal by this Act of any enactment already repealed by section 75(5) of the <sup>M9</sup>Finance (No. 2) Act 1975 and specified in Part I of Schedule 14 to that Act shall not affect the operation of the saving in paragraph 2 in that Part in relation to that enactment.

#### Marginal Citations

**M9** 1975 c. 45.

- 7 The repeal by this Act of section 8(4) of the <sup>M10</sup>Finance (No. 2) Act 1975 and the repeal by any of the Customs and Excise Acts 1979 of any provision of Part I of Schedule 3 to that Act shall not affect the right to any drawback or other relief under any enactment amended by that provision in respect of customs duty charged before the end of 1975.

#### Marginal Citations

**M10** 1975 c. 45.

- 8 Any such reference as is specified in paragraph 1 of Schedule 3 to the <sup>M11</sup>Finance (No. 2) Act 1975 (customs duty, excise duty and associated references), being a reference in—
- (a) any instrument of a legislative character made under the customs and excise Acts which was in force at the end of 1975; or
  - (b) any local and personal or private Act which was then in force,
- shall continue to be construed as provided by that paragraph notwithstanding the repeal of that paragraph by this Act.

#### Marginal Citations

**M11** 1975 c. 45.

- 9 Any such reference as is specified in sub-paragraph (2), (6) or (8) of paragraph 19 of Schedule 12 to the <sup>M12</sup>Finance Act 1978 (customs Acts, excise Acts, excise trade, excise trader, customs airport and customs station), being a reference in—

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- (a) any instrument in force immediately before the commencement of this Act;  
or  
(b) any local and personal or private Act then in force,  
shall continue to be construed as provided by the said sub-paragraph (2), (6) or (8),  
as the case may be, notwithstanding the repeal of that sub-paragraph by this Act.

**Marginal Citations**

**M12** 1978 c. 42.

- 10 (1) Any provision of this Act relating to anything done or required or authorised to be done under or in pursuance of the Customs and Excise Acts 1979 shall have effect as if any reference to those Acts included a reference to the <sup>M13</sup>Customs and Excise Act 1952.
- (2) Any provision of this Act relating to anything done or required or authorised to be done under, in pursuance of or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision, or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act.

**Marginal Citations**

**M13** 1952 c. 44.

- 11 Any functions which, immediately before the commencement of this Act, fall to be performed on behalf of any other person by the Commissioners or by officers or by any person appointed by the Commissioners shall continue to be so performed by them unless and until other arrangements are made, notwithstanding that those functions are not expressly mentioned in this Act.
- 12 (1) The repeal by this Act of subsection (4) of section 316 of the <sup>M14</sup>Customs and Excise Act 1952 shall not affect any such right or privilege as is referred to in that subsection.
- (2) Where by any enactment, grant or other instrument, any right or privilege not relating to customs or excise has at any time been granted by reference to the then existing limits of any port or approved wharf appointed or approved for the purposes of customs and excise, then, subject to any provision contained in that instrument, nothing in any order made or other thing done under section 19 or 20 of this Act shall affect that right or privilege.

**Marginal Citations**

**M14** 1952 c. 44.

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