



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART X

#### DUTIES AND DRAWBACKS—GENERAL PROVISIONS

##### *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.

**Changes to legislation:**

Customs and Excise Management Act 1979, Section 132 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.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- s. 132 repealed (prosp.) by [1999 c. 16 s. 11\(3\)s. 11\(4\)139Sch. 20 Pt. 1\(2\)](#) Note

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 95(1A)(1B) inserted by [2023 c. 30 s. 110\(2\)](#)
- s. 119(7) inserted by [S.I. 2022/109 reg. 2\(3\)\(f\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by [2023 c. 30 Sch. 13 para. 26\(3\)](#)