



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 [^{F1}subsections (3) and (4)] 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 [^{F2}section 5, 20, 22, 25, 26(1ZA), 35A or 64] above shall be subject to annulment in pursuance of a resolution of the House of Commons.
- [^{F3}(4) A statutory instrument containing (whether alone or with other provision) regulations under section 166A that amend (or repeal or revoke)—
 - (a) an Act of Parliament,
 - (b) an Act of the Scottish Parliament,
 - (c) an Act or Measure of Senedd Cymru, or
 - (d) Northern Ireland legislation,may not be made unless a draft of the instrument has been laid before each House of Parliament and approved by a resolution of each House.]

Status: Point in time view as at 01/03/2021. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 172 is up to date with all changes known to be in force on or before 05 June 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** Words in s. 172(2) substituted (1.3.2021) by [European Union \(Future Relationship\) Act 2020 \(c. 29\)](#), [ss. 21\(3\)\(a\)](#), 40(7); S.I. 2020/1662, reg. 3(a)
- F2** Words in s. 172(3) 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. 116](#) (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)
- F3** S. 172(4) inserted (1.3.2021) by [European Union \(Future Relationship\) Act 2020 \(c. 29\)](#), [ss. 21\(3\)\(b\)](#), 40(7); S.I. 2020/1662, reg. 3(a)

Status:

Point in time view as at 01/03/2021. This version of this provision has been superseded.

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