**Changes to legislation:** Customs and Excise Management Act 1979, Section 178 is up to date with all changes known to be in force on or before 12 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)



# Customs and Excise Management Act 1979

## **1979 CHAPTER 2**

### PART XII

GENERAL AND MISCELLANEOUS

#### Miscellaneous

#### 178 Citation and commencement.

- (1) This Act may be cited as the Customs and Excise Management Act 1979.
- (2) This Act, the <sup>M1</sup>Customs and Excise Duties (General Reliefs) Act 1979, the <sup>M2</sup>Alcoholic Liquor Duties Act 1979, the <sup>M3</sup>Hydrocarbon Oil Duties Act 1979 <sup>F1</sup> and the <sup>M4</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**

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F1 Words in s. 178(2) repealed (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 82, Sch. 18 Pt.II.
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#### **Marginal Citations**

M1 1979 c. 3. M2 1979 c. 4.

- **M3** 1979 c. 5.
- M4 1979 c. 7.

## Status:

Point in time view as at 15/11/2001.

#### Changes to legislation:

Customs and Excise Management Act 1979, Section 178 is up to date with all changes known to be in force on or before 12 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.