



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IV

CONTROL OF IMPORTATION

Provisions as to duty on imported goods

45 Deferred payment of customs duty

- (1) The Commissioners may by regulations provide for the payment of customs duty to be deferred in such cases as may be specified by the regulations and subject to such conditions as may be imposed by or under the regulations ; and duty of which payment is deferred under the regulations shall be treated, for such purposes as may be specified thereby, as if it had been paid.
- (2) Regulations under this section may make different provision for goods of different descriptions or for goods of the same description in different circumstances.