



Customs and Excise Duties (General Reliefs) Act 1979

CHAPTER 3

CUSTOMS AND EXCISE DUTIES (GENERAL RELIEFS) ACT 1979

Principal reliefs from customs duties

- 1 Reliefs from customs duty for conformity with Community obligations and other international obligations, etc.
- 2 Reliefs from customs duty referable to Community practices
- 3 Power to exempt particular importations of certain goods from customs duty
- 4 Administration of reliefs under section 1 and administration or implementation of similar Community reliefs

Reliefs from duties for Channel Islands or Isle of Man goods

- 5 Relief from customs duty of certain goods from Channel Islands
- 6 Relief from duty of certain goods from Isle of Man and supplementary provisions

Miscellaneous reliefs from customs and excise duties

- 7 Relief from customs or excise duty on imported legacies
- 8 Relief from customs or excise duty on trade samples, labels, etc.
- 9 Relief from customs or excise duty on antiques, prizes, etc.

Reliefs from excise duties

- 10 Relief from excise duty on certain United Kingdom goods re-imported
- 11 Relief from excise duty on certain foreign goods reimported

Status: This is the original version (as it was originally enacted).

Relief for goods for Her Majesty's ships

- 12 Supply of duty-free goods to Her Majesty's ships

Personal reliefs

- 13 Power to provide, in relation to persons entering the United Kingdom, for reliefs from duty and value added tax and for simplified computation of duty and tax

Produce of the sea or continental shelf

- 14 Produce of the sea or continental shelf

False statements etc. in connection with reliefs from customs duties

- 15 False statements etc. in connection with reliefs from customs duties

Supplementary provisions

- 16 Annual reports to Parliament
17 Orders and regulations
18 Interpretation
19 Consequential amendments, repeals and transitional provision
20 Citation and commencement

SCHEDULES

SCHEDULE 1 — Restrictions on Removal of Goods into United Kingdom from Isle of Man

- 1 Where any goods which, if they were imported into the...
2 Where any goods— (a) manufactured or produced in the United...
3 Any goods removed into the United Kingdom contrary to paragraph...

SCHEDULE 2 — Consequential Amendments

Agriculture and Horticulture Act 1964

- 1 At the end of paragraph 1(2) of the Schedule to...

Finance Act 1972

- 2 In section 17 of the Finance Act 1972, after the...

European Communities Act 1972

- 3 For section 5(3) of the European Communities Act 1972 (in...
4 In section 6(5) of the Act of 1972, for paragraph...
5 In Schedule 2 to the Act of 1972 there shall...

Finance Act 1977

- 6 In section 10(4) of the Finance Act 1977, for the...

SCHEDULE 3 — Repeals and Revocations

PART I — ENACTMENTS REPEALED

PART II — REGULATIONS REVOKED