



# Customs and Excise Duties (General Reliefs) Act 1979

## 1979 CHAPTER 3

*F1* ...

### **10 Relief from excise duty on certain United Kingdom goods re-imported.**

- <sup>F1</sup>(1) Without prejudice to any other enactment relating to excise, the following provisions of this section shall have effect in relation to goods manufactured or produced in the United Kingdom [<sup>F2</sup>or the Isle of Man] which are re-imported into the United Kingdom after exportation therefrom.
- (2) If the goods are at the date of their re-importation excise goods, they may on re-importation be delivered for home use without payment of excise duty if it is shown to the satisfaction of the Commissioners—
- that at the date of their exportation the goods were not excise goods or, if they were then excise goods, that the excise duty had been paid before their exportation; and
  - that no drawback in respect of the excise duty and no allowance has been paid on their exportation or that any such drawback or allowance so paid has been repaid to the Consolidated Fund; and
  - that the goods have not undergone any process outside the United Kingdom since their exportation.
- (3) If the goods both are at the date of their re-importation and were at the date of their exportation excise goods, but they were exported without the excise duty having been paid from a warehouse or from the place where they were manufactured or produced, then, where the following conditions are satisfied, that is to say—
- it is shown to the satisfaction of the Commissioners that they have not undergone any process outside the United Kingdom since their exportation; and
  - any allowance paid on their exportation is repaid to the Consolidated Fund,
- the goods may on their re-importation, subject to such conditions and restrictions as the Commissioners may impose, be entered and removed without payment of excise

---

**Changes to legislation:** There are currently no known outstanding effects for the Customs and Excise Duties (General Reliefs) Act 1979, Section 10. (See end of Document for details)

---

duty for re-warehousing or for return to the place where they were manufactured or produced, as the case may be.

(4) Nothing in this section shall authorise the delivery for home use of any goods not otherwise eligible therefor.

(5) In this section—

“excise goods” means goods—

- (a) of a class or description chargeable at the time in question with a duty of excise; or
- (b) in the manufacture or preparation of which any goods of such a class or description have been used;

“the excise duty” means the duty by virtue of which the goods are or were at the time in question excise goods.]

#### Textual Amendments

- F1** S. 10 repealed (E.) (28.9.2005) by [Animal By-Products Regulations 2005 \(S.I. 2005/2347\)](#), [regs. 1, 54\(1\)\(a\)](#)
- F2** Words inserted by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 1 para. 27](#)

#### Modifications etc. (not altering text)

- C1** S. 10(2)(a) amended by [S.I. 1985/1032](#), [reg. 11\(b\)](#)
- C2** S. 10(2)(a) modified by [S.I. 1983/947](#), [regs. 12, 13](#)
- C3** S. 10(2)(a) amended (1.1.1993) by [S.I. 1992/3152](#), [regs. 11\(b\), 12](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Customs and Excise Duties (General Reliefs) Act 1979, Section 10.