

SCHEDULES

SCHEDULE 7

IMPORT DUTY: CONSEQUENTIAL AMENDMENTS

PART 2

AMENDMENTS OF CEMA 1979

- 104 (1) Section 137 (recovery of duties and calculation of duties, drawbacks, etc) is amended as follows.
- (2) In subsection (1), omit “customs or”.
- (3) In subsection (2)—
- (a) for “Any duty,” substitute “Any excise duty or”, and
- (b) after “or rebate” insert “in relation to excise duty”.
- (4) In the heading, after “of”, in both places, insert “excise”.