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## STATUTORY INSTRUMENTS

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### 1954 No. 1406

## The Duty-Free Supplies for the Royal Navy Regulations 1954

### *Adaptation of the customs and excise enactments*

9. The provisions of the Customs and Excise Act, 1952, so far as they are applicable, shall apply to goods supplied to H.M. Ships or to the Admiralty in accordance with these Regulations, with the following adaptations, namely—

- (a) In subsection (1) of section forty-seven, for the reference to goods to be shipped for exportation or as stores, or brought to any customs station for exportation, there shall be substituted a reference to goods supplied to H.M. Ships in accordance with regulations made under section two hundred and seventy-two, the expression “exporter” shall include a person so supplying such goods, and in sub -paragraph (b) of the said subsection the security to be given by the exporter to the satisfaction of the Commissioners shall, in lieu of the security mentioned in the said sub-paragraph, be security to the satisfaction of the Commissioners that all goods entered for supply to H.M. Ships shall be duly delivered to these ships, or that they will be otherwise accounted for to the satisfaction of the Commissioners;
- (b) In section fifty-five, subsection (1) shall be adapted to read as follows:—

“(1) If any goods supplied to any of H.M. Ships or to the Admiralty in accordance with regulations made under section two hundred and seventy-two of this Act are relanded, unloaded or carried from any of H.M. Ships or removed from a naval establishment, naval victualling yard, depot, or sub-depot in the United Kingdom, except to another of H.M. Ships or to another such establishment, yard, depot or sub-depot as aforementioned, for use therein in accordance with regulations made under section two hundred and seventy-two of this Act, then, unless such relanding, unloading, carriage or removal was authorised by the proper officer and, except where that officer otherwise permits, unless any duty chargeable and unpaid on the goods is paid and any drawback or allowance paid in respect thereof is repaid, any person concerned in the relanding, unloading, carriage or removal of the goods from the ship, naval establishment, naval victualling yard, depot or sub-depot without such authority, payment or repayment shall be guilty of an offence under this section.”
- (c) In subsection (2) of the said section fifty-five, for the words “loaded or retained as aforesaid” there shall be substituted the words “supplied to any of H.M. Ships or to the Admiralty in accordance with such regulations as aforesaid”, and for the words “unloaded in the United Kingdom” there shall be substituted the words “relanded, unloaded, carried or removed as aforesaid”.
- (d) In subsection (3) of the said section fifty-five, for the words “loaded or retained as aforesaid or brought to a customs station for exportation by land” there shall be substituted the words “supplied to any of H.M. Ships or to the Admiralty in accordance with such regulations as aforesaid”.

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**Commencement Information**

**II** Reg. 9 in force at 1.11.1954

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