
STATUTORY INSTRUMENTS

1976 No. 1223

The Customs Duties (Deferred Payment) Regulations 1976

Payment

6. On each payment day an approved person shall pay to the Commissioners in accordance with the arrangements referred to in Regulations 4(1) the total amount of customs duty of which he has been granted deferment until that payment day.

Commencement Information

II [Reg. 6](#) comes into operation at 1.9.1976, see [reg. 1](#)

7. If at any time after entry has been made the Commissioners are satisfied that—
- (a) the full amount of customs duty payable has not been shown on the entry then, save as the Commissioners otherwise allow, the balance shall forthwith be paid by the person making entry of the goods and no deferment in respect thereof shall be permitted;
 - (b) customs duty in excess of the amount payable has been shown on the entry, the Commissioners shall repay the excess, but the total amount shown shall nevertheless be paid on payment day.

Commencement Information

I2 [Reg. 7](#) comes into operation at 1.9.1976, see [reg. 1](#)

8. Without prejudice to Regulation 6, for the purposes of—
- (a) sections 34(1), 35(5), 36, 46 and 260(1) of the Customs and Excise Act 1952; and
 - (b) any relief by way of repayment of customs duty, or agricultural levy falling to be treated as such, under—
 - (i) section 7 of the Import Duties Act 1958,
 - (ii) section 1 of the Finance Act 1966,
 - (iii) Regulation 4 of the Import Duties (Outward Processing Relief) Regulations 1976(1),
and
 - (iv) Article 4 of the Agricultural Levies (Outward Processing Relief) Order 1976(2)
- duty shall be deemed to have been paid at the time when deferment thereof was granted.

Commencement Information

I3 [Reg. 8](#) comes into operation at 1.9.1976, see [reg. 1](#)

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