
STATUTORY INSTRUMENTS

1976 No. 1223

CUSTOMS AND EXCISE

The Customs Duties (Deferred Payment) Regulations 1976

<i>Made</i>	- - - -	<i>2nd August 1976</i>
<i>Laid before Parliament</i>		<i>10th August 1976</i>
<i>Coming into Operation</i>		<i>1st September 1976</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 16(2) of the Finance (No. 2) Act 1975, section 15 of the Finance Act 1976, and of all other powers enabling them in that behalf, hereby make the following Regulations:—

Citation and commencement

1. These Regulations may be cited as the Customs Duties (Deferred Payment) Regulations 1976 and shall come into operation on 1st September 1976.

Commencement Information

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

Interpretation

2.—(1) In these Regulations—

“approved” means approved by the Commissioners;

“deferment” means deferment of payment of customs duty granted under these Regulations and “deferred” shall be construed accordingly;

“payment day” means the 15th day of the month next following the month in which deferment is granted (or where that day falls on a non-working day, the next working day thereafter).

(2) The Interpretation Act 1889 shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

(3) Where any document used or required for the purpose of deferment refers to a provision of the Customs Duties (Deferred Payment) Regulations 1972(1) such reference shall, unless the contrary intention appears, be construed as referring to the corresponding provision of these Regulations.

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(4) Any approval granted by a Collector under the Customs Duties (Deferred Payments) Regulations 1972 and in force immediately before the commencement of these Regulations shall have effect as if granted under these Regulations.

Commencement Information

I2 [Reg. 2](#) comes into operation at 1.9.1976, see [reg. 1](#)

Application

3. These Regulations apply in the case of customs duty, other than customs duty chargeable on tobacco by virtue of section 4(1) of the Finance Act 1964, payable, apart from these Regulations, on the making of entry of goods chargeable therewith.

Commencement Information

I3 [Reg. 3](#) comes into operation at 1.9.1976, see [reg. 1](#)

Approval

4.—(1) A person who wishes to be approved for the purposes of these Regulations shall apply to the Commissioners in an approved form, furnish security for payment on payment day of the amount of customs duty in respect of which he seeks deferment, and make arrangements with the Commissioners for the payment of that duty on payment day.

(2) If satisfied with the security and arrangements as aforesaid, the Commissioners shall in writing approve the applicant with respect to an amount of customs duty not exceeding that for which he has furnished security;

Provided that such approval may be limited to the deferment of customs duty payable, apart from these Regulations, on the making of entry within any named Collection.

(3) The Commissioners may, for reasonable cause, at any time vary or revoke any approval granted under this Regulation.

(4) A person to whom approval has been granted under this Regulation shall forthwith notify the Commissioners of any change in the particulars furnished, the security given, or the arrangements for payment provided for in paragraph (1) above.

Commencement Information

I4 [Reg. 4](#) comes into operation at 1.9.1976, see [reg. 1](#)

Grant of deferment

5. Subject to Regulations 3, 4, 6 and 7, the Commissioners shall, upon application by an approved person in an approved form and manner, grant deferment of customs duty until payment day.

Commencement Information

I5 [Reg. 5](#) comes into operation at 1.9.1976, see [reg. 1](#)

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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

I6 [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

I7 [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(2), and
 - (iv) Article 4 of the Agricultural Levies (Outward Processing Relief) Order 1976(3)
- duty shall be deemed to have been paid at the time when deferment thereof was granted.

Commencement Information

I8 [Reg. 8](#) comes into operation at 1.9.1976, see [reg. 1](#)

Warehousing

9. For Regulation 8(5) of the Warehousing Regulations 1975(4) there shall be substituted the following—

“For the purpose of these Regulations duty shall be deemed to have been paid on warehoused goods if payment thereof has been deferred under the Customs Duties (Deferred Payment) Regulations 1976”.

(2) (1976 II, p.2105).
(3) (1976 II, p.2338)
(4) (1975 III, p.6764).

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Commencement Information

19 [Reg. 9](#) comes into operation at 1.9.1976, see [reg. 1](#)

King's Beam House
Mark Lane
London EC3R 7HE
2nd August 1976

A.M. Fraser
Commissioner of Customs and Excise

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EXPLANATORY NOTE

These Regulations, made under section 16(2) of the Finance (No. 2) Act 1975 and section 15 of the Finance Act 1976, provide for deferment of customs duties (other than customs duties on tobacco) payable on imported goods and imported warehoused goods removed from warehouse; they also apply to agricultural levy and to value added tax payable on imported goods and on such goods removed from warehouse. The Regulations prescribe the period for which deferment is allowed and the action to be taken by those seeking deferment including the giving of security. Provision is made for cases of under-payment or over-payment of duty and, for the purposes of giving relief by repayment of duty under certain enactments, it is provided that duty shall be deemed to have been paid at the time when deferment was permitted.

The Regulations supersede the Customs Duties (Deferred Payment) Regulations 1972 and replace Regulation 8(5) of the Warehousing Regulations 1975. They will meet the full obligations of Council Directive (EEC) 69/76 on duty deferment by extending deferment in the following manner. In certain circumstances charges are remitted at importation, subject to the fulfilment of specified conditions such as the exportation of processed products made from imported goods, the goods being placed meanwhile under customs control. Some of these imported goods or the products made from them may be released from customs control on to the home market and liability to import charges then arises. These Regulations will permit the same deferment of payment in these cases as is allowed at importation or on delivery from warehouse.

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Changes and effects yet to be applied to :

- reg. 2-5 amended by
- reg. 7 amended by
- reg. 8 modified by S.I. 1995/2518, reg. 133AG (as inserted) by [S.I. 2021/715 reg. 43](#)
- reg. 8 replaced by
- reg. 9 revoked by