
Status: This revised version has been created from an electronic version contributed by Westlaw which was originally derived from the printed publication. **Read more** (See end of Document for details)**Changes to legislation:** The Customs Duties (Deferred Payment) Regulations 1976, Section 4 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

STATUTORY INSTRUMENTS

1976 No. 1223

The Customs Duties (Deferred Payment) Regulations 1976

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

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

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Changes and effects yet to be applied to :

- reg. 2-5 amended by