

1978 No. 1602

CUSTOMS AND EXCISE

**The Customs and Excise (Community Transit Goods)
Regulations 1978**

<i>Made</i> - - - -	9th November 1978
<i>Laid before Parliament</i>	14th November 1978
<i>Coming into Operation</i>	8th December 1978

The Commissioners of Customs and Excise, being a department designated (a) for the purposes of section 2(2) of the European Communities Act 1972(b) in relation to customs matters of the European Communities, in exercise of the powers conferred on them in that behalf, hereby make the following Regulations:—

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Customs and Excise (Community Transit Goods) Regulations 1978 and shall come into operation on 8th December 1978.

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

Amendment of the Customs and Excise Act 1952

2.—(1) Sections 28, 47, 49 and 307 of the Customs and Excise Act 1952(d) (relating respectively to entry of goods on importation, entry outwards or specification of certain goods and interpretation) shall have effect with the following amendments.

(2) In section 28 in subsection (1) the following words shall be inserted after paragraph (b) of the proviso, that is to say “or (c) Community transit goods.”.

(3) In section 47(1), as amended (e), after the word “exporter” there shall be inserted the words “shall, unless the goods are Community transit goods”, and in paragraphs (a) and (b) the word “shall” shall be omitted.

(4) In section 49(1), after the word “shall”, there shall be inserted the words “, unless the goods are Community transit goods,”.

(5) In section 307(1) after the definition of “Commissioners” there shall be inserted the following:—

(a) S.I. 1977/980.

(b) 1972 c. 68.

(c) 1889 c. 63.

(d) 1952 c. 44.

(e) Finance Act 1978 (c. 42), section 79, paragraph 19(8) of Schedule 12.

“Community transit goods”—

(a) in relation to imported goods, means—

- (i) goods which have been imported under the internal or external Community transit procedure for transit through the United Kingdom with a view to exportation where the importation was and the transit and exportation are to be part of one Community transit operation; or
- (ii) goods which have, at the port or airport at which they were imported, been placed under the internal or external Community transit procedure for transit through the United Kingdom with a view to exportation where the transit and exportation are to be part of one Community transit operation;

(b) in relation to goods for exportation, means—

- (i) goods which have been imported as mentioned in paragraph (a)(i) of this definition and are to be exported as part of the Community transit operation in the course of which they were imported; or
- (ii) goods which have, under the internal or external Community transit procedure, transitted the United Kingdom from the port or airport at which they were imported and are to be exported as part of the Community transit operation which commenced at that port or airport.”.

Amendment of the Finance Act 1971

3.—(1) Paragraph 1 of Schedule 1 to the Finance Act 1971(a) (entry outwards of export goods not within section 47 of the Customs and Excise Act 1952) shall have effect with the following amendments.

(2) In sub-paragraph (2) of paragraph 1 after the word “shall” there shall be inserted the words “, unless the goods are Community transit goods,”.

(3) In sub-paragraph (7) of paragraph 1, after the first word of the sub-paragraph (“goods”) there shall be inserted the words “of which entry is required under this paragraph”; the words “anything in this paragraph” shall be omitted and the words “that requirement” shall be substituted therefor.

D. L. Bryars,

Commissioner of Customs and Excise.

9th November 1978.

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EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, which come into operation on 8th December 1978, amend sections 28, 47, 49 and 307 of the Customs and Excise Act 1952 and Schedule 1 to the Finance Act 1971 by excluding from their scope goods in transit through the United Kingdom under cover of Community transit documents issued under the provisions of Council Regulation (EEC) No. 222/77 (O.J. No. L38, 9.2.1977) (now defined as "Community transit goods"). The effect is to remove these goods from the otherwise general requirement that goods in transit through the United Kingdom must be entered and be subject to United Kingdom national transit procedures. The amendments now made eliminate duplication of documentation and remove a possible conflict with the intention of the Council Regulation to provide a single uniform procedure for the movement of goods through and within the Community.

Regulation 1 provides for the Regulations to apply to Community transit goods imported for transit through the United Kingdom on and after 8th December 1978.

Regulation 2 amends sections 28, 47, 49 and 307 of the Customs and Excise Act 1952 so as to exclude Community transit goods from the requirement to be entered at importation into and exportation from the United Kingdom and from the requirement that a specification be delivered at exportation in cases where entry is not required.

Regulation 3 amends Schedule 1 to the Finance Act 1971 so as to ensure that Community transit goods, released from the requirement for entry at exportation in section 47 of the Act of 1952, are not brought within the requirement for entry at exportation contained in that Schedule.

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