STATUTORY INSTRUMENTS

1977 No. 1091

CUSTOMS AND EXCISE

The Customs and Excise (Entry for Inward Processing) Regulations 1977

Made - - - -	30*th June* 1977
Laid before Parliament	30*th June* 1977
Coming into Operation	21*st July* 1977

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 upon 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 (Entry for Inward Processing) Regulations 1977 and shall come into operation on 21st July 1977.

(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.

Section 28 of the Customs and Excise Act 1952

2. In section 28 of the Customs and Excise Act 1952(d) (which provides for entry of goods on importation) in subsection (2) the following paragraph shall be inserted after paragraph (*c*):—

"(*cc*) for inward processing; or".

H. F. Christopherson,
Commissioner of Customs and Excise.

30th June 1977.
King's Beam House,
Mark Lane,
London EC3R 7HE.

(a) S.I. 1977/980 (1977 II, p. 2724). (b) 1972 c. 68. (c) 1889 c. 63. (d) 1952 c. 44.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations amend section 28(2) of the Customs and Excise Act 1952 so as to allow imported goods to be entered for inward processing as prescribed by the Inward Processing Relief Regulations 1977 (S.I. 1977/910).

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