STATUTORY INSTRUMENTS

1977 No. 1785

CUSTOMS AND EXCISE

The Customs and Excise (Relief for Returned Goods) Regulations 1977

Made - - - -	*3rd November* 1977
Laid before Parliament	*10th November* 1977
Coming into Operation	*1st January* 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 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 (Relief for Returned Goods) Regulations 1977 and shall come into operation on 1st January 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 35 and 36 of the Customs and Excise Act 1952(**d**) (relief from customs and excise duty for goods re-imported without processing) shall have effect with the following amendments, being amendments restricting those sections to excise duty.

(2) In sections 35(1) and 36 for the words "enactment relating to customs" there shall be substituted the words "enactment relating to excise".

(3) In section 35, subsections (2), (4)(*a*) and (5) and in subsection (7)(*a*) the words from "if" to the semi-colon shall be omitted.

(4) In sections 35(3) and (4)(*b*) and 36 for the words "without payment of duty" and "without payment of any duty", wherever they occur, there shall be substituted the words "without payment of excise duty".

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

(5) In paragraph (*a*) of section 36 for the words "duty of customs" and in paragraph (*b*) of that section for the word "duty", in both places where it occurs, there shall be substituted the words "excise duty".

B. H. Knox,
Commissioner of Customs and Excise.

3rd November 1977.
King's Beam House,
Mark Lane,
London,
EC3R 7HE.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, which come into operation on 1st January 1978, amend sections 35 and 36 of the Customs and Excise Act 1952 by excluding customs duty from the duty reliefs for reimported goods. The relief from customs duty previously given under these sections has already been largely superseded by relief under Council Regulation (EEC) No. 754/76 (O.J. No. L89, 2.4.1976, p. 1), and from 1st January 1978 will be entirely so. The conditions attached to the EEC relief are similar but not identical to those attached to the Customs and Excise Act 1952 relief. The amendments now made remove the potential conflict between the two sets of provisions by making it clear that from 1st January 1978 only relief from excise duty will be available under sections 35 and 36, leaving relief from customs duty to be provided under the EEC legislation.

SI 1977/1785
ISBN 0-11-071785-6

