



European Communities Act 1972

1972 CHAPTER 68

PART II

AMENDMENT OF LAW

5 Customs duties

- (1) Subject to subsection (2) below, on and after the relevant date there shall be charged, levied, collected and paid on goods imported into the United Kingdom such Community customs duty, if any, as is for the time being applicable in accordance with the Treaties or, if the goods are not within the common customs tariff of the Economic Community and the duties chargeable are not otherwise fixed by any directly applicable Community provision, such duty of customs, if any, as the Treasury, on the recommendation of the Secretary of State, may by order specify.

For this purpose " the relevant date", in relation to any goods, is the date on and after which the duties of customs that may be charged thereon are no longer affected under the Treaties by any temporary provision made on or with reference to the accession of the United Kingdom to the Communities.

- (2) Where as regards goods imported into the United Kingdom provision may, in accordance with the Treaties, be made in derogation of the common customs tariff or of the exclusion of customs duties as between member States, the Treasury may by order make such provision as to the customs duties chargeable on the goods, or as to exempting the goods from any customs duty, as the Treasury may on the recommendation of the Secretary of State determine.
- (3) The customs duties charged in accordance with subsections (1) and (2) above shall be deemed for the purposes of any enactment to be import duties charged under the Import Duties Act 1958 (but references to the enactments relating to customs generally shall not by reason thereof be treated as including that Act); and, subject to any amendment made by this Act, section 13 of that Act shall apply to orders under subsection (1) or (2) above as if they were orders under that Act.

Status: This is the original version (as it was originally enacted).

- (4) Except as otherwise provided by or under this Act or any later enactment, the law in force at the passing of this Act in relation to customs duties shall continue to apply, notwithstanding that any duties are imposed for the benefit of the Communities, as if the revenue from duties so imposed remained part of the revenues of the Crown.
- (5) So long as section 1 of the Import Duties Act 1958 remains in force, that Act shall have effect subject to the following modifications:—
- (a) the power under section 1 to impose duties shall include power to impose duties with a view to securing compliance with any Community obligation ;
 - (b) orders under section 1 may, in relation to goods of the same description, make different provision by reference to the use to be made of the goods or to other matters not ascertainable from an examination of the goods;
 - (c) the powers exercisable by virtue of section 2(1) in relation to goods qualifying for Commonwealth preference shall include power to distinguish in any respect between different parts of the Commonwealth preference area;
 - (d) the powers exercisable by virtue of section 5(1) and (4) together with paragraph 8 of Schedule 3 shall, as regards relief provided for by or under the Treaties or for conformity with any Community obligation, extend to any customs duties.
- (6) As regards reliefs from import duties, the Secretary of State may by regulations make such further provision as appears to him to be expedient having regard to the practices adopted or to be adopted in other member States, whether by law or administrative action and whether or not for conformity with Community obligations; and any such regulations may amend or repeal accordingly any of the provisions of Part II of the Import Duties Act 1958 or section 1 of the Finance Act 1966, as modified by this Act.
- (7) For the purpose of implementing Community obligations the Commissioners of Customs and Excise shall co-operate with other customs services on matters of mutual concern, and (without prejudice to the foregoing) may for that purpose—
- (a) give effect, in accordance with such arrangements as they may direct or by regulations prescribe, to any Community requirement or practice as to the movement of goods between countries, including any rules requiring payment to be made in connection with the exportation of goods to compensate for any relief from customs duty allowed or to be allowed (and may recover any such payment as if it were an amount of customs duty unpaid); and
 - (b) give effect to any reciprocal arrangements made between member States (with or without other countries or territories) for securing, by the exchange of information or otherwise, the due administration of their customs laws and the prevention or detection of fraud or evasion.
- (8) Where on the exportation of any goods from the United Kingdom there has been furnished for the purpose of any Community requirement or practice any certificate or other evidence as to the origin of those goods, or as to payments made or relief from duty allowed in any country or territory, then for the purpose of verifying or investigating that certificate or evidence, the Commissioners or an officer may require the exporter, or any other person appearing to the Commissioners or officer to have been concerned in any way with the goods, or with any goods from which, directly or indirectly, they have been produced or manufactured, or to have been concerned with the obtaining or furnishing of the certificate or evidence.—
- (a) to furnish such information, in such form and within such time, as the Commissioners or officer may specify in the requirement; or

- (b) to produce for inspection, and to allow the taking of copies or extracts from, such invoices, bills of lading, books or documents as may be so specified; and any person who, without reasonable cause, fails to comply with a requirement under this subsection shall be liable to a penalty of £50.
- (9) Subsections (7) and (8) above shall have effect as if contained in the Customs and Excise Act 1952.