

## SCHEDULES

### SCHEDULE 2

Section 5.

#### AMENDMENTS OF LAW RELATING TO CUSTOMS AND EXCISE

##### *Amendments relating to tobacco*

- 1 Subject to such conditions as they see fit to impose, the Commissioners may remit or repay duty, or allow drawback, on tobacco in respect of which it is shown to their satisfaction that it is to be or has been used solely for purposes of research or experiment.
- 2 The duties of excise under section 4 of the Finance Act 1964 on tobacco grown in the United Kingdom shall not be charged on tobacco which is grown by a person for his own consumption and in respect of which such conditions as the Commissioners see fit to impose are complied with.
- 3 At the beginning of paragraph (a) of section 173(2) of the Act of 1952 (which prohibits the import of sweetened tobacco in an unmanufactured state) there shall be inserted the words " except as permitted by the Commissioners " , and in section 176(1) of that Act (which provides that a tobacco manufacturer shall not in manufacturing tobacco use any sweetening matter or, save as the Commissioners allow and subject to such conditions as they see fit to impose, any other substance except those specified in paragraphs (a) to (e) of that section) the words " any sweetening matter or " shall be transposed to follow the words " see fit to impose ".
- 4 For paragraph (b) of section 183(1) of the Act of 1952 (which provides for drawback on tobacco stalks or tobacco refuse abandoned to the Commissioners) there shall be substituted the following paragraph:—
  - “(b) tobacco stalks or tobacco refuse disposed of to the satisfaction of the Commissioners.”

##### *Customs procedures : standing deposits and computers*

- 5 (1) Where the Commissioners so direct, section 34(1) of the Act of 1952 (time for payment of duty on imported goods) shall not apply if and so long as the importer or his agent pays to, and keeps deposited with, the Commissioners a sum by way of standing deposit sufficient in their opinion to cover any duty which may become payable in respect of goods entered by that importer or agent, and if the importer or agent complies with such other conditions as the Commissioners may impose.

Where, by virtue of this sub-paragraph, goods are delivered for home use before payment of duty, the proviso to section 258(1) of the Act of 1952 (valuation of goods by reference to declared value) shall have effect as if the words "before the goods are delivered for home use " were omitted.
- (2) Where, in accordance with approval given by the Commissioners, entry of goods is made by any method involving the use of a computer, then in the following provisions of the Act of 1952—

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

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- (a) section 34(2)(a) (application of duties and rates of duty in force at time of entry),
  - (b) section 258(2)(c) (rate of exchange of foreign currency in force before time of entry), and
  - (c) paragraph 1(1) of Schedule 6 (value at time of entry),
- for references to the time of entry there shall be substituted references to the time when particulars contained in the entry are accepted by the computer.
- (3) In connection with any arrangements approved by the Commissioners for recording particulars of exported goods by computer they may relax the requirements of section 49 of the Act of 1952 by suspending the obligation to deliver the specifications there mentioned on condition that—
- (a) the particulars which should otherwise be contained in the specifications, or such of those particulars as the Commissioners may specify, are recorded by computer in accordance with the arrangements, and
  - (b) the particulars so recorded are subsequently delivered to the proper officer within such time as the Commissioners may specify,
- and subject to such other conditions as they may impose.
- (4) If under sub-paragraph (3) above particulars are recorded by computer, and any goods to which the particulars relate have not in fact been exported or shipped as stores, or the particulars are in any other way incorrect or inaccurate, the exporter of the goods and any other person who caused the incorrect or inaccurate particulars to be recorded shall each be liable to a penalty of £5 unless one of them, either himself or by an agent, corrects the particulars within the period mentioned in subsection (1) of the said section 49.