



Finance Act 1977

1977 CHAPTER 36

PART I

CUSTOMS AND EXCISE

- 1**
- (1) F1
 - (6) F2
 - (8) F1

Textual Amendments

- F1** S. 1(1)–(5)(8)(9) repealed by [Alcoholic Liquor Duties Act 1979 \(c. 4\)](#), [Sch. 4 Pt. I](#)
- F2** Ss. 1(6)(7), 2(1)(3) repealed by [Finance Act 1977 \(c. 36\)](#), [Sch. 9 Pt. II](#) (without prejudice to drawback by virtue of events occurring on or before 30. 6. 1978)

- 2**
- (1) F3
 - (2) F4
 - (3) F3
 - (4) F4

Textual Amendments

- F3** Ss. 1(6)(7), 2(1)(3) repealed by [Finance Act 1977 \(c. 36\)](#), [Sch. 9 Pt. II](#) (without prejudice to drawback by virtue of events occurring on or before 30. 6. 1978)
- F4** Ss. 2(2)(4)–(8), 3(1)(5) repealed by [Tobacco Products Duty Act 1979 \(c. 7\)](#), [Sch.2](#)

Status: Point in time view as at 01/10/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1977, Part I. (See end of Document for details)

3 Replacement by tobacco products duty of other tobacco duties.

- (1) ^{F5}
- (2) If it is shown to the satisfaction of the Commissioners that any tobacco which has borne duty under section 4 of [^{F6}the ^{M1}Finance Act 1964] on or after 10th May 1976 has been or will be used in the manufacture of tobacco products chargeable with duty under section 4 of [^{F6}the ^{M2}Finance Act 1976] on or after the said 1st January [^{F7}or under section 2 of the ^{M3}Tobacco Products Duty Act 1979 on or after 1st April 1979], they shall make a repayment at the appropriate rate specified in Schedule 3 to this Act in respect of the duty borne by that tobacco as aforesaid; and the rate per pound at which drawback is allowable on tobacco in respect of which a repayment has been made under this subsection shall be reduced by an amount equal to the rate per pound at which the repayment was made.
- (3) Drawback in respect of any duty charged under section 4 of the said Act of 1964 shall not be allowed by virtue of any event occurring after 30th June 1978; but if it is shown to the satisfaction of the Commissioners after that date—
- (a) that any tobacco which has borne duty under that section has been used in the manufacture of products which have become unmerchantable through natural causes; and
 - (b) that no drawback or repayment in respect of the duty has been allowed or made under any other provision,
- the Commissioners shall repay the duty to the manufacturer, but any such repayment shall be conditional on the products being disposed of in such manner as the Commissioners may require.
- (4) Part V of the Customs and Excise Act 1952 (which contains provisions for the collection and management of the duties charged by section 4 of the said Act of 1964 and for the protection of the revenue arising from them) shall cease to have effect on 1st January 1978 except as respects drawback by virtue of events occurring on or before the date mentioned in subsection (3) above.
- (5) ^{F5}

Textual Amendments

- F5** Ss. 2(2)(4)–(8), 3(1)(5) repealed by Tobacco Products Duty Act 1979 (c. 7), **Sch.2**
- F6** Words substituted by Tobacco Products Duty Act 1979 (c. 7), **s. 11(3)**
- F7** Words inserted by Tobacco Products Duty Act 1979 (c. 7), **s. 11(3)**

Modifications etc. (not altering text)

- C1** The “said 1st January” means 1.1.1978
- C2** The text of ss. 3(4), 6(2)(3), 56, Schs. 1, 2, 4–6, 9 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Marginal Citations

- M1** 1964 c. 49.
- M2** 1976 c. 40.
- M3** 1979 c. 7.

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4 F8

Textual Amendments

F8 S. 4 repealed by [Hydrocarbon Oil Duties 1979 \(c. 5\)](#), s. 28(2), [Sch. 7](#)

5 Vehicles excise duty : Great Britain.

(1) The ^{M4}Vehicles (Excise) Act 1971 shall be amended as follows.

(2) F9

(4) F10

(5) This section has effect in relation to licences taken out after 29th March 1977.

Textual Amendments

F9 Ss. 5(2)(3), 6(2)(3) repealed by Finance Act 1980, (c. 48), s. 122, Sch. 20 Pt. III

F10 Ss. 5(4), 6(4) repealed by [Finance Act 1985 \(c. 54\)](#), s. 98(6), [Sch. 27 Pt. II](#)

Marginal Citations

M4 1971 c. 10.

^{F11}6

Textual Amendments

F11 S. 6 repealed (1.10.1991) by [Finance Act 1991 \(c. 31\)](#), ss. 10, 123, [Sch. 19 Pt. IV](#); S.I. 1991/2021, [art. 2](#)

7 Units and methods of measurement in customs and excise Acts.

- (1) The Treasury may by order amend the customs and excise Acts for the purpose of—
- (a) replacing any unit of measurement by a metric unit;
 - (b) replacing the proof system of ascertaining the alcoholic strength of spirits and other liquids by a system of measurement by reference to percentages of alcohol by volume;
 - (c) replacing any temperature expressed in degrees Fahrenheit by a temperature expressed in degrees Celsius;
 - (d) replacing any pressure expressed in atmospheres by a pressure expressed in millibars.

(2) Any amendment of an enactment under this section shall be such as to preserve the effect of the enactment except to such extent as the Treasury consider necessary to enable a substituted unit or method of measurement to be applied in a convenient and suitable manner.

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- (3) An order under this section may contain such transitional and other supplementary provisions as the Treasury think necessary.
- (4) The power to make orders under this section includes power to vary or revoke a previous order and shall be exercisable by statutory instrument.
- (5) Subject to subsection (6) below, any order under this section shall be laid before the House of Commons after being made; and unless it is approved by that House before the expiration of twenty-eight days beginning with the date on which it was made, it shall cease to have effect on the expiration of that period, but without prejudice to anything previously done thereunder or to the making of a new order.

In reckoning any such period no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than four days.

- (6) Subsection (5) above shall not apply to any order containing a statement by the Treasury that the order does not involve a greater charge to duty or a reduction of any relief, drawback, rebate or allowance; and any such order shall be subject to annulment in pursuance of a resolution of the House of Commons.

8, 9 F12

Textual Amendments

F12 S. 8, 9 repealed by [Customs and Excise Management Act 1979 \(c. 2\)](#), s. 177(3), [Sch. 6 Pt. I](#)

10 Duties or levies on goods passing into free circulation etc.

- (1) In any case where—
 - (a) goods which are not for the time being in free circulation in member States are imported into the United Kingdom from another member State, and
 - (b) in accordance with the Treaties the goods either are allowed to be put on the market in the United Kingdom or to be destroyed or otherwise cease to be subject to special arrangements involving the suspension of, or the giving of relief from, duties or levies in another member State,
 then, in such circumstances as may be prescribed, duties of customs or levies shall be charged on or in respect of the goods by virtue of this section.
- (2) Any question whether goods are at any time in free circulation in member States shall be determined in accordance with the Treaties.
- (3) The amount of the duty of customs or levy which, in any particular prescribed circumstances, is charged on or in respect of any goods by virtue of this section shall be such as, in accordance with the Treaties, may either be prescribed or determined in a prescribed manner.
- (4) Duties of customs charged by virtue of this section shall be treated as Community customs duties charged under subsection (1) of section 5 of the ^{M5}European Communities Act 1972 and levies charged by virtue of this section shall be treated as agricultural levies, as defined in subsection (8) of section 6 of that Act; and the

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provisions of, and of the enactments referred to in, [^{F13}the said section 6] shall apply accordingly.

- (5) In this section “prescribed” means prescribed by regulations [^{F14}made by statutory instrument by the Commissioners which shall be subject to annulment in pursuance of a resolution of either House of Parliament].
- (6) This section and, except in so far as any such regulations otherwise provide, any regulations made under it shall have effect in relation to goods imported into the United Kingdom on or after 1st July 1977.

Textual Amendments

F13 Words substituted by [Customs and Excise Duties \(General Reliefs\) Act 1979 \(c. 3\), Sch. 2 para. 6](#)

F14 Words substituted by [Customs and Excise Management Act 1979 \(c. 2\), s. 177, Sch. 4 para. 12](#) Table Pt. I

Marginal Citations

M5 [1972 c. 68.](#)

11 Recovery of duty etc. due in other member States. O.J. No. L73/18.

- (1) This section applies where, in accordance with the Directive of the Council of the European Communities dated 15th March 1976 No. [76/308/EEC](#), an authority in a member State makes a request for the recovery in the United Kingdom of any sum claimed by that authority in that State.
- (2) Subject to the following provisions, where this section applies the Commissioners or the Intervention Board for Agricultural Produce may recover the sum specified in the request as if it were a debt due to the Crown.
- (3) Proceedings for the recovery of any sum under this section shall be stayed if the defendant satisfies the court that proceedings relevant to his liability on the claim in relation to which the request has been made are pending, or are about to be instituted, before a court, tribunal or other competent body in the member State in question; but any such stay may be removed if the proceedings in the member State are not prosecuted or instituted with reasonable expedition.
- (4) It shall be a defence to proceedings under this section for the defendant to show that a final decision on the claim has been given in his favour by a court, tribunal or other competent body in the member State in question; and if he shows that such a decision has been given in respect of part of the claim it shall be a defence to the proceedings in so far as they relate to that part.
- (5) For the purposes of subsection (3) above proceedings shall be regarded as pending so long as an appeal may be brought against any decision in the proceedings; and for the purposes of subsection (4) above a final decision is one against which no appeal lies or against which an appeal lies within a period which has expired without an appeal having been brought.
- (6) In proceedings under this section any averment in the pleadings that a request has been made as mentioned in subsection (1) above for the recovery of the sum which is the subject of the proceedings shall be conclusive evidence of that fact; and except as

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provided in subsection (4) above no question shall be raised in any such proceedings as to the defendant’s liability on the claim in relation to which the request has been made.

- (7) In relation to proceedings under this section in Scotland—
 - (a) the reference in subsection (3) above—
 - (i) to proceedings being stayed shall be construed as a reference to their being sisted;
 - (ii) to a stay being removed shall be construed as a reference to a sist being recalled; and
 - (b) the references in subsections (3), (4) and (6) above to a defendant shall be construed as references to a defender.
- (8) This section shall not have effect in relation to a request for the recovery of any sum which became due before 15th March 1976.

12 F15

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Textual Amendments

F15 S. 12 repealed by Customs and Excise Duties(General Reliefs), Act 1979 (c. 3), s. 19(2), Sch. 3 Pt. I

13 F16

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Textual Amendments

F16 S. 13 repealed by Finance Act 1978 (c. 42), s. 80(5), Sch. 13 Pt. I

Status:

Point in time view as at 01/10/1991.

Changes to legislation:

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