



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- F1** S. 1(1)–(5)(8)(9) repealed by [Alcoholic Liquor Duties Act 1979 \(c. 4\)](#), [Sch. 4 Pt.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- F2** Ss. 1(6)(7), 2(1)(3) repealed by [Finance Act 1977 \(c. 36\)](#), [Sch. 9 Pt.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- F3** Ss. 1(6)(7), 2(1)(3) repealed by [Finance Act 1977 \(c. 36\)](#), [Sch. 9 Pt.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- F4** Ss. 2(2)(4)–(8), 3(1)(5) repealed by [Tobacco Products Duty Act 1979 \(c. 7\)](#), [Sch.2](#)

Status: Point in time view as at 15/11/2001.

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

F5 **3**

Textual Amendments
F5 S. 3 repealed (29.4.1996) by 1996 c. 8, ss. 24(a), 205, **Sch. 41 Pt.III**

4 F6

Textual Amendments
F6 S. 4 repealed by Hydrocarbon Oil Duties 1979 (c. 5), s. 28(2), **Sch. 7**

5 Vehicles excise duty : Great Britain.

- F7(1)
- (2) F8
- (4) F9
- F7(5)

Textual Amendments
F7 S. 5(1)(5) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt.I** (with s. 57(4))
F8 Ss. 5(2)(3), 6(2)(3) repealed by Finance Act 1980, (c. 48), s. 122, Sch. 20 Pt. III
F9 Ss. 5(4), 6(4) repealed by Finance Act 1985 (c. 54), s. 98(6), **Sch. 27 Pt. II**

F10 **6**

Textual Amendments
F10 S. 6 repealed (1.10.1991) by Finance Act 1991 (c. 31), ss. 10, 123, **Sch. 19 Pt.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.

Status: Point in time view as at 15/11/2001.

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

- (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.
- (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 ^{F11}

Textual Amendments

F11 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.

Status: Point in time view as at 15/11/2001.

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

- (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 ^{M1}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 provisions of, and of the enactments referred to in, [^{F12}the said section 6] shall apply accordingly.
- (5) In this section “prescribed” means prescribed by regulations [^{F13}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

F12 Words substituted by [Customs and Excise Duties \(General Reliefs\) Act 1979 \(c. 3\), Sch. 2 para. 6](#)

F13 Words substituted by [Customs and Excise Management Act 1979 \(c. 2\), s. 177, Sch. 4 para. 12](#) Table Pt. I

Marginal Citations

M1 [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
- [^{F14}in relation to England, the Secretary of State;
 - in relation to Scotland, the Scottish Ministers;
 - in relation to Wales, the National Assembly for Wales;
 - in relation to Northern Ireland, the Department of Agriculture and Rural Development,
- 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.

Status: Point in time view as at 15/11/2001.

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

- (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 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.

Textual Amendments

F14 S. 11(2)(a)-(d) substituted (15.11.2001) for words by S.I. 2001/3686, regs. 1(1), 6(6)

12 **F15**

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**

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 15/11/2001.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1977, Part I.