



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- F1** S. 1(1)–(5)(8)(9) repealed by [Alcoholic Liquor Duties Act 1979 \(c. 4\)](#), [Sch. 4 Pt.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- F2** Ss. 1(6)(7), 2(1)(3) repealed by [Finance Act 1977 \(c. 36\)](#), [Sch. 9 Pt.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- F3** Ss. 1(6)(7), 2(1)(3) repealed by [Finance Act 1977 \(c. 36\)](#), [Sch. 9 Pt.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- F4** Ss. 2(2)(4)–(8), 3(1)(5) repealed by [Tobacco Products Duty Act 1979 \(c. 7\)](#), [Sch.2](#)

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

<sup>F5</sup>3 .....

#### Textual Amendments

**F5** S. 3 repealed (29.4.1996) by 1996 c. 8, ss. 24(a), 205, **Sch. 41 Pt.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

4 ..... <sup>F6</sup>

#### Textual Amendments

**F6** S. 4 repealed by Hydrocarbon Oil Duties 1979 (c. 5), s. 28(2), **Sch. 7**

### 5 Vehicles excise duty : Great Britain.

- <sup>F7</sup>(1) .....  
(2) ..... <sup>F8</sup>  
(4) ..... <sup>F9</sup>  
<sup>F7</sup>(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- F7** S. 5(1)(5) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt.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**F8** Ss. 5(2)(3), 6(2)(3) repealed by Finance Act 1980, (c. 48), s. 122, Sch. 20 Pt.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**F9** Ss. 5(4), 6(4) repealed by Finance Act 1985 (c. 54), s. 98(6), **Sch. 27 Pt.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**

<sup>F10</sup>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**F10** S. 6 repealed (1.10.1991) by Finance Act 1991 (c. 31), ss. 10, 123, **Sch. 19 Pt.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—
- replacing any unit of measurement by a metric unit;
  - 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;
  - replacing any temperature expressed in degrees Fahrenheit by a temperature expressed in degrees Celsius;
  - replacing any pressure expressed in atmospheres by a pressure expressed in millibars.

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- (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.

*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 [<sup>F12</sup>EU] customs duties charged under subsection (1) of section 5 of the <sup>M1</sup>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, [<sup>F13</sup>the said section 6] shall apply accordingly.
- (5) In this section “prescribed” means prescribed by regulations [<sup>F14</sup>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** Word in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 6 (with arts. 3(2)(3), 4(2), 6(4)(5))
- 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

- M1** [1972 c. 68](#).

<sup>F15</sup>**11** .....

#### Textual Amendments

- F15** [S. 11](#) repealed (24.7.2002) by [2002 c. 23](#), s. 141, [Sch. 40 Pt. 5](#)

**12** ..... <sup>F16</sup>

#### Textual Amendments

- F16** [S. 12](#) repealed by [Customs and Excise Duties \(General Reliefs\), Act 1979 \(c. 3\)](#), s. 19(2), [Sch. 3 Pt. I](#)

**13** ..... <sup>F17</sup>

#### Textual Amendments

- F17** [S. 13](#) repealed by [Finance Act 1978 \(c. 42\)](#), s. 80(5), [Sch. 13 Pt. I](#)

**Changes to legislation:**

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