

**Changes to legislation:** Customs and Excise Management Act 1979, SCHEDULE 4 is up to date with all changes known to be in force on or before 09 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

### SCHEDULE 4

Section 177(1).

#### CONSEQUENTIAL AMENDMENTS

##### **Modifications etc. (not altering text)**

- C1** The text of Sch. 4 is in the form in which it was originally enacted: it was not wholly reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991

##### *Construction of references in Acts passed before 1st April 1909 and in instruments made thereunder*

- 1 Save where the context otherwise requires, any reference in, or in any instrument made under, any enactment relating to customs or excise passed before 1st April 1909 to any of the persons mentioned in column 1 of the following Table shall be construed as a reference to the persons respectively specified in relation thereto in column 2.

##### TABLE

<i>Original reference</i>	<i>To be construed as reference to—</i>
Commissioners of Customs	
Commissioners of Inland Revenue	Commissioners of Customs and Excise.
Commissioners of Excise	
Solicitor for the Customs	Solicitor for the Customs and Excise.
Solicitor of Inland Revenue	
Secretary for the Customs	Secretary to the Commissioners of Customs and Excise.
Secretary of the Commissioners of Inland Revenue	
Accountant and Comptroller General of Customs	Accountant and Comptroller General of the Customs and Excise.
Accountant and Comptroller General of Inland Revenue	
Collector of Customs	
Collector of Inland Revenue	Collector of Customs and Excise.
Collector of Excise	

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Officer of Customs

Officer of Inland Revenue

Officer of Customs and Excise.

Officer of Excise

2<sup>F1</sup>

**Textual Amendments**

**F1** Sch. 4 para. 2 repealed by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 2](#)

*Diplomatic Privileges Act 1964*

3 In section 2 of the <sup>M1</sup>Diplomatic Privileges Act 1964, after subsection (5) there shall be inserted the following subsection—

“(5A) The reference in Article 36 to customs duties shall be construed as including a reference to excise duties chargeable on goods imported into the United Kingdom.”

**Marginal Citations**

**M1** [1964 c. 81](#).

*Provisional Collection of Taxes Act 1964*

4 In section 3 of the <sup>M2</sup>Provisional Collection of Taxes Act 1968, after subsection (2) there shall be inserted the following subsection—

“(2A) Subsection (2) above shall apply for the purposes of a duty of excise imposed as mentioned in subsection (1) above to the extent that the duty is charged on goods imported into the United Kingdom, as it applies for the purposes of a duty of customs so imposed.”

**Marginal Citations**

**M2** [1968 c. 2](#).

5 In section 3(3) of the Provisional Collection of Taxes Act 1968, after the words duty of excise there shall be inserted the words

“then—

- (a) where it is a duty of excise charged otherwise than on goods; or
- (b) where it is a duty of excise charged on goods, to the extent that it is charged on goods produced or manufactured in the United Kingdom;”

*Consular Relations Act 1968*

6 In section 1 of the <sup>M3</sup>Consular Relations Act 1968, after subsection (8) there shall be inserted the following subsection—

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“(8A) The references in Articles 50 and 62 to customs duties shall be construed as including references to excise duties chargeable on goods imported into the United Kingdom.”

**Marginal Citations**

**M3** 1968 c. 18

7 In section 5 of the Consular Relations Act 1968, after subsection (1) there shall be inserted the following subsection—

“(1A) In subsection (1)(b) of this section the expression the law relating to customs, to the extent that it refers to the law relating to duties on goods, refers to the law relating to duties (whether of customs or excise) for the time being chargeable on goods imported into the United Kingdom.”

*Misuse of Drugs Act 1971*

8 In section 12(1)(b) of the<sup>M4</sup>Misuse of Drugs Act 1971, after the words “the Customs and Excise Act 1952” there shall be inserted the words “ or under section 50, 68 or 170 of the Customs and Excise Management Act 1979 ”.

**Marginal Citations**

**M4** 1971 c. 38.

9–11<sup>F2</sup>

**Textual Amendments**

**F2** Sch. 4 paras. 9–11 repealed by Value Added Tax Act 1983 (c. 55, SIF 40:2), s. 50(2), **Sch. 11**

*Table of textual amendments*

12 In the enactments specified in the following Table, for so much of the provision in column 1 as is specified in column 2 there shall be substituted the words in column 3.

**TABLE**

**Part I Enactments of the Parliament of the United Kingdom**

<b>Section or Schedule</b>	<b>Words or provision replaced</b>	<b>Replacement</b>
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<sup>F3</sup>

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Naval Prize Act 1864 c. 25

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Section 47.	duties of Customs.	duties chargeable on imported goods (whether of customs or excise).
	the Customs (twice).	customs or excise.
Sections 48 and 48A.	relating to the Customs.	relating to customs or excise.
Section 49.	duties of Customs.	duties (whether of customs or excise) chargeable on imported goods.
Explosives Act 1875 c. 17		
Section 40(9)(e).	the Customs (twice).	customs or excise.
Section 43.	the Customs (twice).	customs or excise.
F4		
...		
F4	F4	F4
...	...	...
Stamp Duties Management Act 1891 c. 38		
Section 23.	duty of excise.	duty of excise other than a duty of excise chargeable on goods imported into the United Kingdom.
F5	F5	F5
...	...	...
Foreign Prison-Made Goods Act 1897 c. 63		
Section 1 (as originally enacted).	From the beginning to following.	The importation of the following goods is prohibited.
Revenue Act 1898 c. 46		
Section 1 (as originally enacted).	From the beginning to following.	The importation of the following articles is prohibited.
Finance Act 1901 c. 7		
Section 10.	customs import duty (in three places).	customs duty.
F6		
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F6	F6	F6
...	...	...
F7		
...		

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[<sup>F9</sup>Diseases of Fish Act 1937 c. 33]

Section 1(2).	the Customs Acts.	the enactments for the time being in force relating to customs or excise.
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Trade Marks Act 1938 c. 22

Section 64A(5).	section 11 of the Customs and Excise Act 1952.	section 17 of the Customs and Excise Management Act 1979.
	customs.	duties (whether of customs or excise) charged on imported goods

Import, Export and Customs Powers (Defence) Act 1939 c. 69

Sections 1(4) and 3(1).	enactments relating to customs.	enactments for the time being in force relating to customs or excise.
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Section 1(5) (as originally enacted).	section eleven of the Customs and Inland Revenue Act 1879.	section 145 of the Customs and Excise Management Act 1979.
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Section 9(2).	Customs Consolidation Act 1876, and the enactments amending that Act.	Customs and Excise Management Act 1979.
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Merchant Shipping (Safety Convention) Act 1949 c. 43

Section 24(5).	the Customs Consolidation Act 1876.	section 35 of the Customs and Excise Management Act 1979.
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F14	F14	F14
...	...	...
F15		
...		
F16		
...		
Food and Drugs (Scotland) Act 1956 c. 30		
Section 58(1) (in the definition of importation).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
F17	F17	F17
...	...	...
F18	F18	F18
...	...	...
Isle of Man Act 1958 c. 11		
Section 2(4).	duties of customs (in four places).	duties of customs or excise.
Dog Licences Act 1959 c. 55		
Section 15(1).	From section three hundred and thirteen to dog licences).	section 176(2) of the Customs and Excise Management Act 1979 (which makes provision for the application of certain provisions of that Act to game licences and duties thereon and is applied by section 16(5) below).
Section 16(5).	From the beginning to the said section three hundred and thirteen.	Subsections (1) to (3) of section 176 of the Customs and Excise Management Act 1979 (which make provision for the application of certain provisions of that Act to game licences and duties thereon), and any order made by the Treasury under that section,.
	From duties transferred under section six to the said Act of 1908.	duties on licences to kill and to deal in game and to local authorities and their officers with respect to those duties and licences, and the reference in the said subsection (3) to the

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		Order in Council made under section 6 of the Finance Act 1908.
Finance Act 1961 c. 36		
Section 37(3).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
F19		
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F20		
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F20	F20	F20
...	...	...
F21	F21	F21
...	...	...
Diplomatic Privileges Act 1964 c. 81		
Section 7(1)(b).	customs duties.	duties (whether of customs or excise) chargeable on imported goods.
F22	F22	F22
...	...	...
Finance Act 1966 c. 18		
Section 2(13)(b).	section 11 of the Act of 1952.	section 17 of the Customs and Excise Management Act 1979.
Section 53(2).	From Customs and Excise Act 1952 to that Act.	Customs and Excise Management Act 1979.
Schedule 1, paragraph 4.	Act of 1952.	Customs and Excise Management Act 1979.
	that Act.	the Customs and Excise Acts 1979.
	section 270.	section 135.
	section 271(1).	section 136(1) and (2).
	section 301(2).	section 167(4).
Plant Health Act 1967 c. 8		
Section 2(2).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
Finance Act 1967 c. 54		
Section 7(8)(b).	sections 281 and 287 of the Act of 1952.	sections 145 and 151 of the Customs and Excise Management Act 1979.

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	the excise Acts (twice).	the customs and excise Acts.
Section 45(3)(a).	From Customs and Excise Act 1952 to that Act.	Customs and Excise Management Act 1979.
F23		
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F23	F23	F23
...	...	...
F23	F23	F23
...	...	...
Provisional Collection of Taxes Act 1968 c. 2		
Section 3(3).	the excise Acts.	the revenue trade provisions of the customs and excise Acts.
Section 3(5).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
Section 4.	duty of customs or excise.	duty of excise.
Consular Relations Act 1968 c. 18		
Section 8(1).	From customs duty to which are.	duty (whether of customs or excise) paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil Duties Act 1979) or value added tax paid on the importation of such oil which is.
Section 8(1)(b).	they. customs duty.	it. duty.
Firearms Act 1968 c. 27		
Section 45(2)(b).	enactments relating to customs.	enactments for the time being in force relating to customs or excise.
F24		
...		
F24	F24	F24
...	...	...
International Organisations Act 1968 c. 48		
Section 9.	customs duty.	duty.
Schedule 1, paragraphs 3(1), 4, 9, 10, 16 and 17.	customs duties.	duties (whether of customs or excise).



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Schedule 1, paragraphs 6 and 12.	From customs duty to which are.	duty (whether of customs or excise) paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil Duties Act 1979) or value added tax paid on the importation of such oil which is.
F12	F12	F12
...	...	...
Medicines Act 1968 c. 67		
Section 116(1).	section 44 of the Customs and Excise Act 1952.	section 49 of the Customs and Excise Management Act 1979.
Section 116(2).	section 56 of the Customs and Excise Act 1952.	section 68 of the Customs and Excise Management Act 1979.
Customs Duties (Dumping and Subsidies) Act 1969 c. 16		
F25	F25	F25
...	...	...
	F25	F25
	...	...
	F25	F25
	...	...
F25	F25	F25
...	...	...
F25	F25	F25
.....	...	...
Finance Act 1969 c. 32		
Section 61(3)(a).	the Customs and Excise Act 1952.	the Customs and Excise Acts 1979.
F26		
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F26	F26	F26
...	...	...
Vehicles (Excise) Act 1971 c. 10		
F27	F27	F27
...	...	...
F27	F27	F27
...	...	...
	F27	F27

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	...	...
F27	F27	F27
...	...	...
Misuse of Drugs Act 1971 c. 38		
Section 22(a)(ii).	the Customs and Excise Act 1952, that is to say sections 45(1), 56(2) and 304.	the Customs and Excise Management Act 1979, that is to say, sections 50(1) to (4), 68(2) and (3) and 170.
F28	F28	F28
...	...	...
Diplomatic and Other Privileges Act 1971 c. 64		
Section 1(1).	From customs duty to 1971).	duty (whether of customs or excise) paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil Duties Act 1979) or value added tax paid on the importation of such oil.
Section 1(1)(b).	customs duty.	duty.
F29	F29	F29
...	...	...
F30	F30	F30
...	...	...
F31		
...		
F31	F31	F31
...	...	...
	F31	F31
	...	...
F31	F31	F31
...	...	...
F32	F32	F32
...	...	...
Health and Safety at Work etc. Act 1974 c. 37		
Schedule 3, paragraph 2(2).	the Customs and Excise Act 1952.	the Customs and Excise Acts 1979.
Merchant Shipping Act 1974 c. 43		
Section 2(9) (in the definition of importer).	customs purposes.	customs or excise purposes.

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Schedule 4, paragraph 1(3).	Section 53 of the Customs and Excise Act 1952.	Section 65 of the Customs and Excise Management Act 1979.
Schedule 4, paragraph 2(1)(c).	customs Acts which relate to duties of customs.	enactments for the time being in force relating to duties (whether of customs or excise) chargeable on goods imported into the United Kingdom.
Salmon and Freshwater Fisheries Act 1975 c. 51		
Schedule 4, paragraph 6.	Schedule 7 to the Customs and Excise Act 1952. Paragraph (a).	Schedule 3 to the Customs and Excise Management Act 1979. (a) paragraphs 1(2) and 5 shall be omitted;.
Licensing (Scotland) Act 1976 c. 66		
Section 63(2).	section 16 of the Customs and Excise Act 1952.	section 22 of the Customs and Excise Management Act 1979.
Endangered Species (Import and Export) Act 1976 c. 72		
Section 1(8).	the Customs and Excise Act 1952.	the Customs and Excise Management Act 1979.
Section 4(8).	section 45 or 304 of the Customs and Excise Act 1952.	section 50 or 170 of the Customs and Excise Management Act 1979.
Section 5(4) (in the definition of airport).	From customs airport to 1952.	customs and excise airport as mentioned in section 21(7) of the Customs and Excise Management Act 1979.
Section 5(4) (in the definition of port).	section 13(1).	section 19(1).
Finance Act 1977 c. 36		
Section 10(5).	made by the Commissioners.	made by statutory instrument by the Commissioners which shall be subject to annulment in pursuance of a resolution of either House of Parliament.
Section 59(3)(a).	the Customs and Excise Act 1952.	such of the Customs and Excise Acts 1979 as the provision in question requires.

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Finance Act 1978 c. 42

Section 80(3)(a). the Customs and Excise Act 1952. the Customs and Excise Management Act 1979.

Part II Enactments of the Parliament of Northern Ireland

F33 F33 F33

... ...

Diseases of Animals Act (Northern Ireland) 1958 c. 13

Section 52(2) (in the definition of the Customs Acts). the Customs and Excise Act 1952. the Customs and Excise Management Act 1979.

F34 F34 F34

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F35 F35 F35

... ...

Plant Health Act (Northern Ireland) 1967 c. 28

Section 2(2). the Customs and Excise Act 1952. the Customs and Excise Management Act 1979.

Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 c. 11

Section 73. the Customs and Excise Act 1952. the Customs and Excise Management Act 1979.

**Textual Amendments**

- F3** Entry repealed by [Administration of Justice Act 1982 \(c. 53, SIF 122:3, 116:5, 34, 37, 38\)](#), s. 75, **Sch. 9 Pt. 1**
- F4** Sch. 4 para. 12: entry repealed (21.7.2008) by [Statute Law \(Repeals\) Act 2008 \(c. 12\)](#), **Sch. 1 Pt. 8**
- F5** Entry in Table relating to the Merchant Shipping Act 1894 repealed (5.11.1993) by 1993 c. 50, s. 1(1), **Sch. 1 Pt. XV** Gp. 6.
- F6** Sch. 4 para. 12: entry repealed (1.4.2010) by [Marine and Coastal Access Act 2009 \(c. 23\)](#), s. 324(3), **Sch. 22 Pt. 5(C)**; S.I. 2010/298, art. 2, Sch. para. 12
- F7** Entry repealed by [Pilotage Act 1983 \(c. 21, SIF 111\)](#), s. 69(2)(3), Sch. 3 para. 6, **Sch. 4**
- F8** Entry repealed by [Public Health \(Control of Disease\) Act 1984 \(c. 22, SIF 100:1\)](#), s. 78, **Sch. 3**
- F9** Words in Sch. 4 para. 12 omitted (E.W.) (27.3.2009) by virtue of [The Aquatic Animal Health \(England and Wales\) Regulations 2009 \(S.I. 2009/463\)](#), reg. 1(2), **Sch. 2 para. 4** (with reg. 2(2)); and words in Sch. 4 para. 12 omitted (S.) (27.3.2009) by virtue of [The Aquatic Animal Health \(Scotland\) Regulations 2009 \(S.S.I. 2009/85\)](#), reg. 1(2)(c), **sch. 2 para. 5** (with reg. 2.)
- F10** Entry repealed by [Finance Act 1987 \(c. 16, SIF 99:6\)](#), s. 72, **Sch. 16 Pt. XI**
- F11** Entry relating to the Radioactive Substances Act 1948 repealed (27.8.1993) by 1993 c. 12, ss. 50, 51, **Sch. 6 Pt. I**.
- F12** Entry repealed by [Civil Aviation Act 1982 \(c. 16, SIF 9\)](#), s. 109(3), **Sch. 16**
- F13** Entry repealed by [Animal Health Act 1981 \(c. 22, SIF 4:4\)](#), s. 96(2), **Sch. 6**
- F14** Sch. 4: Entry in para. 12 Table relating to 1953 c. 36 repealed (26.3.2001) by S.I. 2001/1149, art. 3(2), **Sch. 2**
- F15** Entry repealed by [Wildlife and Countryside Act 1981 \(c. 69, SIF 4:5\)](#), s. 73, **Sch. 17 Pt. II**
- F16** Entry repealed by [Food Act 1984 \(c. 30, SIF 53:1\)](#), s. 134, **Sch. 11**
- F17** Entry repealed by [Copyright, Designs and Patents Act 1988 \(c. 48, SIF 67A\)](#), s. 303(2), **Sch. 8**

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- F18** Entry repealed by [Film Levy Finance Act 1981 \(c. 16, SIF 45A\)](#), s. 10, **Sch. 2**
- F19** Entry repealed by [Weights and Measures Act 1985 \(c. 72, SIF 131\)](#), s. 98(1), **Sch. 13 Part I**
- F20** Sch. 4 para. 12: entry repealed (24.11.2005) by [Licensing Act 2003 \(c. 17\)](#), s. 201(2), **Sch. 7** (with ss. 2(3), 15(2), 195); S.I. 2005/3056, art. 2(2) (with art. 4)
- F21** Entries in Table relating to the [Agriculture and Horticulture Act 1964](#) repealed (5.11.1993) by 1993 c. 50, s. 1(1), **Sch. 1 Pt. II**.
- F22** Entry repealed by [Statute Law \(Repeals\) Act 1986 \(c. 12\)](#), s. 1(1), **Sch. 1 Pt. III**
- F23** Words in Sch. 4 para. 2 repealed (25.6.2013) by [Enterprise and Regulatory Reform Act 2013 \(c. 24\)](#), s. 103(2), **Sch. 21 para. 2**
- F24** Sch. 4 para. 12: entry repealed (26.5.2008) by [The Consumer Protection from Unfair Trading Regulations 2008 \(S.I. 2008/1277\)](#), reg. 1, **Sch. 4 Pt. 1** (with reg. 28(2)(3))
- F25** Sch. 4: Entries in para. 12 Table relating to 1969 c. 16 repealed (31.7.1998) by 1998 c. 36, s. 165, **Sch. 27 Pt. V(4)**
- F26** Sch. 4: Entry in para. 12 Table relating to 1969 c. 48 repealed (26.3.2001) by S.I. 2001/1149, art. 3(2), **Sch. 2**
- F27** Sch. 4: Entries in para. 12 Table relating to 1971 c. 10 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))
- F28** Entry repealed by [Oil and Gas \(Enterprise\) Act 1982 \(c. 23, SIF 86\)](#), s. 37(2), **Sch. 4**
- F29** Entry repealed with savings by [Betting and Gaming Duties Act 1981 \(c. 63\)](#), s. 34(1), Sch. 6 para. 3, **Sch. 7**
- F30** Entry repealed by [Car Tax Act 1983 \(c. 53, SIF 40:2\)](#), s. 10(4), **Sch. 3** and [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), s. 50(2), **Sch. 11**
- F31** Sch. 4 para. 12 Table Pt. 1 entries repealed (31.12.2020) by [The European Union Withdrawal \(Consequential Modifications\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1447\)](#), reg. 1(3), **Sch.** (with reg. 9(2))
- F32** Sch. 4: Entry in para. 12 Table relating to 1973 c. 62 repealed (25.8.2000) by 2000 c. 6, ss. 165(4), 168(1), **Sch. 12 Pt. I** (with Sch. 11 paras. 1, 2)
- F33** Entry repealed by S.I. 1984/702, (N.I. 2) Sch.
- F34** Entry repealed by S.I. 1981/1675, (N.I. 26) Sch. 7
- F35** Entry repealed by S.I. 1981/231, **Sch. 11**

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[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 95(1A)(1B) inserted by [2023 c. 30 s. 110\(2\)](#)
- s. 119(7) inserted by [S.I. 2022/109 reg. 2\(3\)\(f\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by [2023 c. 30 Sch. 13 para. 26\(3\)](#)