



Customs and Excise Duties (General Reliefs) Act 1979

1979 CHAPTER 3

^{F1}... Reliefs from ^{F1}... excise duties

Textual Amendments

- F1** Words in s. 7 cross-heading omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 124](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)

[7] ^{F2} Power to provide for reliefs from [^{F3}excise] duty and value added tax in respect of imported legacies.

- (1) The Commissioners may by order make provision for conferring reliefs from [^{F4}excise] duty and value added tax in respect of goods imported into the United Kingdom by or for any person who has become entitled to them as legatee.
- (2) Any such relief may take the form either of an exemption from payment of [^{F5}excise] duty and tax or of a provision whereby the sum payable by way of [^{F6}excise] duty or tax is less than it would otherwise be.

^{F7}(3)

(4) An order under this section—

- (a) may make any relief for which it provides ^{F8}... subject to conditions, including conditions which are to be complied with after the importation of the goods to which the relief applies;
- (b) may, in relation to any relief conferred by order made under this section, contain such incidental and supplementary provisions as the Commissioners think necessary or expedient; and
- (c) may make different provision for different cases.

Changes to legislation: There are currently no known outstanding effects for the Customs and Excise Duties (General Reliefs) Act 1979, Cross Heading: ... Reliefs from ... excise duties. (See end of Document for details)

(5) In this section—

^{F9} ...

[^{F10}“excise duty” means any duty of excise chargeable on goods and includes any addition to the duty by virtue of section 1 of the Excise Duties (Surcharges or Rebates) Act 1979;]

“legatee” means any person taking under a testamentary disposition or donatio mortis causa or on an intestacy; and

“value added tax” means value added tax chargeable on the importation of goods.]

Textual Amendments

- F2** S. 7 substituted by Finance Act 1984 (c. 43, SIF 40:1), s. 14(1)(3)
- F3** Word in s. 7 heading inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 125(7) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F4** Word in s. 7(1) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 125(2) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F5** Word in s. 7(2) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 125(3)(a) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F6** Word in s. 7(2) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 125(3)(b) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F7** S. 7(3) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 125(4) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F8** Words in s. 7(4)(a) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 125(5) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F9** Words in s. 7(5) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 125(6)(a) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F10** Words in s. 7(5) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), Sch. 7 para. 125(6)(b) (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

8 Relief from ^{F11}... excise duty on trade samples, labels, etc.

The Commissioners may allow the delivery without payment of ^{F12}... excise duty on importation, subject to such conditions and restrictions as they see fit—

Changes to legislation: There are currently no known outstanding effects for the Customs and Excise Duties (General Reliefs) Act 1979, Cross Heading: ... Reliefs from ... excise duties. (See end of Document for details)

- (a) of trade samples of such goods as they see fit, whether imported as samples or drawn from the goods on their importation;
- (b) of labels or other articles supplied without charge for the purpose of being re-exported with goods manufactured or produced in, and to be exported from, the United Kingdom [^{F13}or the Isle of Man].

Textual Amendments

- F11** Words in [s. 8 heading](#) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [s. 57\(1\)\(a\)](#), [Sch. 7 para. 126\(b\)](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)
- F12** Words in [s. 8](#) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [s. 57\(1\)\(a\)](#), [Sch. 7 para. 126\(a\)](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)
- F13** Words inserted by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 1 para. 26](#)

9 Relief from ^{F14}... excise duty on antiques, prizes, etc.

The Commissioners may allow the delivery without payment of ^{F15}... excise duty on importation—

- (a) of any goods (other than spirits or wine) which are proved to the satisfaction of the Commissioners to have been manufactured or produced more than 100 years before the date of importation;
- (b) of articles which are shown to the satisfaction of the Commissioners to have been awarded abroad to any person for distinction in art, literature, science or sport, or for public service, or otherwise as a record of meritorious achievement or conduct, and to be imported by or on behalf of that person.

Textual Amendments

- F14** Words in [s. 9 heading](#) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [s. 57\(1\)\(a\)](#), [Sch. 7 para. 127\(b\)](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)
- F15** Words in [s. 9](#) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [s. 57\(1\)\(a\)](#), [Sch. 7 para. 127\(a\)](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Customs and Excise Duties (General Reliefs) Act 1979, Cross Heading: ... Reliefs from ... excise duties.