
STATUTORY INSTRUMENTS

1986 No. 2148

CUSTOMS AND EXCISE

The Inward Processing Relief Arrangements (Customs Duties and Agricultural Levies) Regulations 1986

<i>Made</i>	- - - -	<i>4th December 1986</i>
<i>Laid before Parliament</i>		<i>10th December 1986</i>
<i>Coming into Operation</i>		<i>1st January 1987</i>

The Commissioners of Customs and Excise, being a department designated for the purposes of section 2(2) of the European Communities Act 1972 in relation to customs matters of the European Communities⁽¹⁾ and the Secretary of State and the Minister of Agriculture, Fisheries and Food, being Ministers designated for the purposes of the said section 2(2) in relation to payment of agricultural levies⁽²⁾, in exercise of the powers conferred upon them by the said section 2(2) and of all other powers enabling them in that behalf, the said Commissioners as regards customs duties and the said Ministers as regards agricultural levies, hereby make the following Regulations:—

1. These Regulations may be cited as the Inward Processing Relief Arrangements (Customs Duties and Agricultural Levies) Regulations 1986 and shall come into operation on 1st January 1987.

2. In these Regulations—

“Commissioners” means the Commissioners of Customs and Excise;

“agricultural levies” means any taxes or charges, not being customs duties, provided for under the common agricultural policy or under any special arrangements which, pursuant to Article 235 of the EEC Treaty, are applicable to goods resulting from the processing of agricultural products;

“inward processing authorisation” and “inward processing relief arrangements”, for the purposes of Regulation 3, have the same meaning as in Council Regulation ([EEC No. 1999/85](#)).

3. Where in the case of any imported goods which are chargeable with customs duties or agricultural levies and are subject to an inward processing authorisation issued by the Commissioners—

(a) there has been a contravention of, or failure to comply with, any requirement contained in the authorisation other than one which, to the satisfaction of the Commissioners, had no significant effect; or

(1) S.I. 977/980.
(2) S.I. 1976/897.

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- (b) the goods are unlawfully removed from customs charge; or
- (c) an entry thereof for home use or free circulation is accepted,
- the customs duties and agricultural levies—
- (i) in respect of which relief was available by virtue of the inward processing relief arrangements, and
- (ii) payable in pursuance of, and in accordance with, Council Regulation (EEC) 1999/85,
- shall be paid forthwith.

3rd December 1986

Philip Nash
Commissioner of Customs and Excise

3rd December 1986

Alan Clark
Minister for Trade
Department of Trade and Industry

In witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed on the 4th December 1986.

Michael Jopling
Minister of Agriculture, Fisheries and Food

EXPLANATORY NOTE

These Regulations, which come into operation on 1st January 1987, provide for the payment in certain circumstances of customs duties and agricultural levies in respect of goods which on their importation were previously relieved of duties and levies under inward processing relief arrangements.

The Regulations implement in UK law certain provisions of Council Directive No. [79/623/EEC](#) on the harmonisation of provisions laid down by law, regulation or administrative action relating to customs debt. These were previously implemented by The Inward Processing Relief Regulations 1977 (S.I. 1977/910) which have been revoked with effect from 1st January 1987 by The Inward Processing Relief (Revocation) Regulations 1986 (S.I. 1986/2141).

Where goods are imported under an inward processing authorisation (which may be specific or general) issued by the Commissioners and there occurs a breach of any condition contained in that authorisation, an unlawful removal of those goods from customs charge, or a diversion of them to home use or free circulation the Regulations provide that duties and levies are to be paid forthwith.