



Isle of Man

Ellan Vannin

AT 40 of 1986

**CUSTOMS AND EXCISE DUTIES
(GENERAL RELIEFS) ACT 1986**



Isle of Man

Ellan Vannin

**CUSTOMS AND EXCISE DUTIES (GENERAL RELIEFS)
ACT 1986**

Index

Section	Page
<u><i>[Repealed]</i></u>	5
1 [Repealed]	5
2 [Repealed]	5
3 [Repealed]	5
4 [Repealed]	5
<u><i>Reliefs from excise duties</i></u>	5
5 Power to provide for reliefs from excise duty and value added tax in respect of imported legacies.....	5
6 Relief from excise duty on trade samples, labels, etc	6
7 Relief from excise duty on antiques, prizes, etc	6
<u><i>[Repealed]</i></u>	7
8 Relief from excise duty on certain Manx, etc goods re-imported	7
9 Relief from excise duty on certain foreign goods re-imported	8
<u><i>Relief for goods for Her Majesty's ships</i></u>	9
10 [Repealed]	9
<u><i>Personal reliefs</i></u>	9
11 Power to provide, in relation to persons entering the Island, for reliefs from excise duty and value added tax and for simplified computation of excise duty and tax	9
11A Relief from excise duty on goods imported for testing etc	11
11B Reliefs from duties and taxes for persons enjoying certain immunities and privileges.....	11
11C Persons to whom section 11B applies	12
11D Offence where relieved goods used, etc, in breach of condition	13
<u><i>[Repealed]</i></u>	14
12 [Repealed]	14
<u><i>False statements etc. in connection with reliefs from customs duties</i></u>	14
13 False statements etc in connection with reliefs from customs duties.....	14

	<i>Supplementary provisions</i>	15
14	Public documents	15
15	Interpretation	15
	<i>Customs and Excise Management Act 1986</i>	15
16	[Repealed].....	16
17	Citation and commencement.....	16
	SCHEDULE	17
	ENDNOTES	19
	TABLE OF LEGISLATION HISTORY	19
	TABLE OF RENUMBERED PROVISIONS	19
	TABLE OF ENDNOTE REFERENCES	19



Isle of Man

Ellan Vannin

CUSTOMS AND EXCISE DUTIES (GENERAL RELIEFS) ACT 1986

<i>Received Royal Assent:</i>	<i>24 July 1986</i>
<i>Passed:</i>	<i>21 October 1986</i>
<i>Commenced:</i>	<i>1 April 1987</i>

AN ACT to provide for reliefs and exemptions from customs and excise duties, and for other matters.

GENERAL NOTES

1. The maximum fines in this Act are as increased by the *Criminal Justice (Penalties, Etc.) Act 1993* s 1.
2. References to a Board of Tynwald are to be construed in accordance with the *Government Departments Act 1987* s 7.

*[Repealed]*¹

1 **[Repealed]**²

2 **[Repealed]**³

3 **[Repealed]**⁴

4 **[Repealed]**⁵

*Reliefs from excise duties*⁶

5 **Power to provide for reliefs from excise duty and value added tax in respect of imported legacies**⁷

[P1979/3/7]

- (1) The Treasury may by order make provision for conferring reliefs from excise duty and value added tax in respect of goods imported into the Island by or for any person who has become entitled to them as legatee.⁸

- (2) Any such relief may take the form either of an exemption from payment of excise duty and tax or of a provision whereby the sum payable by way of excise duty or tax is less than it would otherwise be.⁹
- (3) [Repealed]¹⁰
- (4) An order under this section —
- (a) may make any relief for which it provides subject to conditions, including conditions which are to be complied with after the importation of the goods to which the relief applies; and¹¹
- (b) may, in relation to any relief conferred by order made under this section, contain such incidental and supplementary provisions as the Treasury thinks necessary or expedient.
- (5) In this section —
- “EU relief” [Repealed]¹²
- “duty” [Repealed]¹³
- “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 1986*;¹⁴
- “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.

6 Relief from excise duty on trade samples, labels, etc¹⁵

[P1979/3/8]

The Treasury may allow the delivery without payment of excise duty on importation, subject to such conditions and restrictions as it sees fit —

- (a) of trade samples of such goods as it sees 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 Island or the United Kingdom.¹⁶

7 Relief from excise duty on antiques, prizes, etc¹⁷

[P1979/3/9]

The Treasury may allow the delivery without payment of excise duty on importation —

- (a) of any goods (other than spirits or wine) which are proved to the satisfaction of the Treasury 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 Treasury 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.¹⁸

[Repealed]¹⁹

8 Relief from excise duty on certain Manx, etc goods re-imported

[P1979/3/10]

- (1) Without prejudice to any other statutory provision relating to excise, the following provisions of this section shall have effect in relation to goods manufactured or produced in the Island or the United Kingdom which are re-imported into the Island after exportation therefrom.
- (2) If the goods are at the date of their re-importation excise goods, they may on re-importation be delivered for home use without payment of excise duty if it is shown to the satisfaction of the Treasury —
- (a) that at the date of their exportation the goods were not excise goods or, if they were then excise goods, that the excise duty had been paid before their exportation; and
- (b) that no drawback in respect of the excise duty and no allowance has been paid on their exportation or that any such drawback or allowance so paid has been repaid to the General Revenue of the Island; and
- (c) that the goods have not undergone any process outside the Island and the United Kingdom since their exportation.
- (3) If the goods both are at the date of their re-importation and were at the date of their exportation excise goods, but they were exported without the excise duty having been paid from a warehouse or from the place where they were manufactured or produced, then, where the following conditions are satisfied, that is to say —
- (a) it is shown to the satisfaction of the Treasury that they have not undergone any process outside the Island since their exportation; and
- (b) any allowance paid on their exportation is repaid to the General Revenue of the Island,
- the goods may on their re-importation, subject to such conditions and restrictions as the Treasury may impose, be entered and removed without payment of excise duty for re-warehousing or for return to the place where they were manufactured or produced, as the case may be.
- (4) Nothing in this section shall authorise the delivery for home use of any goods not otherwise eligible therefor.

(5) In this section —

“excise goods” means goods —

- (a) of a class or description chargeable at the time in question with a duty of excise; or
- (b) in the manufacture or preparation of which, any goods of such a class or description have been used;

“the excise duty” means the duty by virtue of which the goods are or were at the time in question excise goods.

9 Relief from excise duty on certain foreign goods re-imported

[P1979/3/11]

- (1) Without prejudice to any other enactment relating to excise but subject to subsection (2), goods manufactured or produced outside the Island and the United Kingdom which are re-imported into the Island after exportation from the Island may on their re-importation be delivered without payment of excise duty for home use, where so eligible, if it is shown to the satisfaction of the Treasury —
 - (a) that no excise duty was chargeable thereon at their previous importation or that any excise duty so chargeable was then paid; and
 - (b) that no drawback has been paid or excise duty refunded on their exportation or that any drawback so paid or excise duty so refunded has been repaid to the General Revenue of the Island; and
 - (c) that the goods have not undergone any process outside the Island since their exportation.
- (2) For the purposes of this section goods which on their previous importation were declared for a transit procedure under Part 1 of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island¹ or were permitted to be delivered without payment of excise duty as being imported only temporarily with a view to subsequent re-exportation and which were re-exported accordingly shall on their re-importation be deemed not to have been previously imported.²⁰

¹ SD 2019/0080

*Relief for goods for Her Majesty's ships***10 [Repealed]**²¹*Personal reliefs***11 Power to provide, in relation to persons entering the Island, for reliefs from excise duty and value added tax and for simplified computation of excise duty and tax**²²

[P1979/3/13]

- (1) The Treasury may by order make provision for conferring on persons entering the Island reliefs from excise duty and value added tax; and any such relief may take the form either of an exemption from payment of excise duty and tax or of a provision whereby the sum payable by way of excise duty or tax is less than it would otherwise be.²³
- (2) [Repealed]²⁴
- (3) Without prejudice to subsection (1), the Treasury may by order make provision whereby, in such cases and to such extent as may be specified in the order, a sum calculated at a rate specified in the order is treated as the aggregate amount payable by way of excise duty and tax in respect of goods imported by a person entering the Island; but any order making such provision shall enable the person concerned to elect that excise duty and tax shall be charged on the goods in question at the rate which would be applicable apart from that provision.²⁵
- (4) An order under this section —
 - (a) may make any relief for which it provides, subject to conditions, including conditions which are to be complied with after the importation of the goods to which the relief applies and conditions with respect to the conduct in relation to goods of persons other than the person on whom the relief is conferred and of persons whose identity cannot be ascertained at the time of importation;²⁶
 - (b) may, in relation to any relief conferred by order under this section, contain such incidental and supplementary provisions as the Treasury thinks necessary or expedient, including provisions requiring any person to whom a condition of the relief at any time relates to notify the Treasury of any non-compliance with the condition and provisions for the forfeiture of goods in the event of non-compliance with any condition subject to which they have been relieved from excise duty or tax; and²⁷
 - (c) may make different provision for different cases.
- (4A) An order under this section may provide, in relation to any relief which under such an order is made subject to a condition, for there to be a

presumption that, in such cases as may be described in the order by reference —

- (a) to the quantity of goods in question; or
- (b) to any other factor which the Treasury considers appropriate,

the condition is to be treated, unless the Treasury is satisfied to the contrary, as not being complied with.²⁸

(4B) An order under this section may provide, in relation to any requirement of such an order for the Treasury to be notified of non-compliance with a condition to which any relief from payment of any duty of excise is made subject, for goods to be exempt from forfeiture under section 130 of the *Customs and Excise Management Act 1986* in respect of non-compliance with that condition if —

- (a) the non-compliance is notified to the Treasury in accordance with that requirement;
- (b) any excise duty which becomes payable on those goods by virtue of the non-compliance is paid; and²⁹
- (c) the circumstances are otherwise such as may be described in the order.³⁰

(4C) If any person fails to comply with any requirement of an order under this section to notify the Treasury of any non-compliance with a condition to which any relief is made subject —

- (a) he shall be liable, on summary conviction, to a fine of £5,000; and
- (b) the goods in respect of which the offence was committed shall be liable to forfeiture.³¹

(5) In this section —

“EU relief” [Repealed]³²

“conduct”, in relation to any person who has or may acquire possession or control of any goods, includes that person’s intentions at any time in relation to those goods;³³

“duty” [Repealed]³⁴

“excise duty” means any duty of excise chargeable on goods and includes any addition to excise duty by virtue of section 1 of the *Excise Duties (Surcharges or Rebates) Act 1986*; and³⁵

“value added tax” or “tax” means value added tax chargeable on the importation of goods.³⁶

(6) Nothing in any order under this section shall be construed as authorising any person to import any thing in contravention of any prohibition or restriction for the time being in force with respect thereto under or by virtue of any statutory provision.

11A Relief from excise duty on goods imported for testing etc

- (1) The Treasury may by order provide that, in such cases and subject to such exceptions as may be specified in the order, goods imported into the Island for the sole or main purpose —
 - (a) of being examined, analysed or tested; or
 - (b) of being used to test other goods,shall be relieved from excise duty chargeable on importation; and any such relief may take the form either of an exemption from payment of duty or of a provision whereby the sum payable by way of duty is less than it otherwise would be.
- (2) An order under this section —
 - (a) may make any relief for which it provides subject to conditions specified in or under the order, including conditions to be complied with after the importation of the goods to which the relief applies;
 - (b) may contain such incidental and supplementary provisions as the Treasury thinks necessary or expedient.
- (3) In this section, references to excise duty include any additions to such duty by virtue of section 1 of the *Excise Duties (Surcharges or Rebates) Act 1986*.³⁷

11B Reliefs from duties and taxes for persons enjoying certain immunities and privileges

- (1) The Treasury may by order make provision for conferring in respect of any persons to whom this section applies reliefs, by way of remission or repayment, from payment by them or others of any relevant levy, any duty of excise, value added tax or car tax.³⁸
- (2) An order under this section may make any relief for which it provides subject to such conditions binding the person in respect of whom the relief is conferred and, if different, the person liable apart from the relief for payment of the tax or duty (including conditions which are to be complied with after the time when, apart from the relief, the duty or tax would become payable) as may be imposed by or under the order.
- (3) An order under this section may include any of the provisions mentioned in subsection (4) for cases where —
 - (a) relief from payment of any relevant levy, any duty of excise, value added tax or car tax chargeable on any goods, or on the supply of any goods or services or the importation of any goods has been conferred (whether by virtue of an order under this section or otherwise) in respect of any person to whom this section applies, and³⁹
 - (b) any condition required to be complied with in connection with the relief is not complied with.

- (4) The provisions referred to in subsection (3) are —
- (a) provision for payment to the Treasury of the tax or duty by —
 - (i) the person liable, apart from the relief, for its payment, or
 - (ii) any person bound by the condition, or
 - (iii) any person who is or has been in possession of the goods or has received the benefit of the services,or for two or more of those persons to be jointly and severally liable for such payment, and
 - (b) in the case of goods, provision for forfeiture of the goods.
- (5) An order under this section —
- (a) may contain such incidental and supplementary provisions as the Treasury thinks necessary or expedient, and
 - (b) may make different provision for different cases.
- (6) In this section and section 11D of this Act —
- “duty of customs”** [Repealed]⁴⁰
- “relevant levy”** means any agricultural levy within the meaning of section 6 of the European Communities Act 1972 (of Parliament) chargeable on goods imported into the Island, and⁴¹
- “duty of excise”** means any duty of excise chargeable on goods and includes any addition to excise duty by virtue of section 1 of the *Excise Duties (Surcharges or Rebates) Act 1986*.
- (7) For the purpose of this section and section 11D of this Act, where in respect of any person to whom this section applies relief is conferred (whether by virtue of an order under this section or otherwise) in relation to the use of goods by any persons or for any purposes, the relief is to be treated as conferred subject to a condition binding on him that the goods will be used only by those persons or for those purposes.
- (8) Nothing in any order under this section shall be construed as authorising a person to import any thing in contravention of any prohibition or restriction for the time being in force with respect to it under or by virtue of any enactment.⁴²

11C Persons to whom section 11B applies

- (1) The persons to whom section 11B of this Act applies are —
- (a) any person who, for the purposes of any provision of the Visiting Forces Act 1952 (of Parliament) or the International Headquarters and Defence Organisations Act 1964 (of Parliament) is —
 - (i) a member of a visiting force or of a civilian component of such a force or a dependant of such a member, or

- (ii) a headquarters, a member of a headquarters or a dependant of such a member,
- (b) any person enjoying any privileges or immunities under or by virtue of —
 - (i) the Diplomatic Privileges Act 1964 (of Parliament),
 - (ii) the Commonwealth Secretariat Act 1966 (of Parliament),
 - (iii) the Consular Relations Act 1968 (of Parliament),
 - (iv) the International Organisations Act 1968 (of Parliament), or
 - (v) the Overseas Development and Co-operation Act 1980 (of Parliament),
- (c) [Repealed]⁴³
- (2) The Treasury may by order amend subsection (1) to include any persons enjoying any privileges or immunities similar to those enjoyed under or by virtue of the enactments referred to in paragraph (b) of that subsection.
- (3) No order made under this section shall come into operation until it has been approved by Tynwald.⁴⁴

11D Offence where relieved goods used, etc, in breach of condition

- (1) Subsection (2) applies where —
 - (a) any relief from payment of any relevant levy, any duty of excise, value added tax or car tax chargeable on, or on the supply or importation of, any goods has been conferred (whether by virtue of an order under section 11B of this Act or otherwise) in respect of any person to whom that section applies subject to any condition as to the persons by whom or the purposes for which the goods may be used, and⁴⁵
 - (b) if the tax or duty has subsequently become payable, it has not been paid.
- (2) If any person —
 - (a) acquires the goods for his own use, where he is not permitted by the condition to use them, or for use for a purpose that is not permitted by the condition or uses them for such a purpose, or
 - (b) acquires the goods for use, or causes or permits them to be used, by a person not permitted by the condition to use them or by a person for a purpose that is not permitted by the condition or disposes of them to a person not permitted by the condition to use them,

with intent to evade payment of any tax or duty that has become payable or that, by reason of the disposal, acquisition or use, becomes or will become payable, he is guilty of an offence.
- (3) For the purposes of this section —

- (a) in the case of a condition as to the persons by whom goods may be used, a person is not permitted by the condition to use them unless he is a person referred to in the condition as permitted to use them, and
 - (b) in relation to a condition as to the purposes for which goods may be used, a purpose is not permitted by the condition unless it is a purpose referred to in the condition as a permitted purpose,
- and in this section “dispose” includes “lend” and “let on hire”, and “acquire” shall be interpreted accordingly.
- (4) A person guilty of an offence under this section may be arrested and shall be liable —
 - (a) on summary conviction, to a penalty of three times the value of the goods or £1,000 (whichever is the greater), or to imprisonment for a term not exceeding six months, or to both, or
 - (b) on conviction on information, to a penalty of any amount, or to imprisonment for a term not exceeding seven years, or to both.⁴⁶
 - (5) Where any person is guilty of an offence under this section, the goods in respect of which the offence was committed shall be liable to forfeiture.⁴⁷

*[Repealed]*⁴⁸

12 **[Repealed]**⁴⁹

False statements etc. in connection with reliefs from customs duties

13 **False statements etc in connection with reliefs from customs duties**

[P1979/3/15]

- (1) If a person —
 - (a) for the purposes of an application for relief from import duty under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island;⁵⁰
 - (b) *[Repealed]*⁵¹
 makes any statement or furnishes any document which is false in a material particular to any Board of Tynwald or Statutory Board or to any authority or person on whom functions are conferred by or under Part 1 of that Act, then —
 - (i) any decision allowing the relief or granting the authorisation applied for shall be of no effect; and
 - (ii) if the statement was made or the document was furnished knowingly or recklessly, that person shall be guilty of an offence under this section.⁵²

- (2) A person guilty of an offence under this section shall be liable —
- (a) on summary conviction, to a fine of £5,000, or to imprisonment for a term not exceeding 6 months, or to both; or
 - (b) on conviction on information, to a fine or to imprisonment for a term not exceeding 2 years, or to both.
- (3) References in Parts XI and XII of the *Customs and Excise Management Act 1986* to an offence under the customs and excise Acts shall not apply to an offence under this section.

Supplementary provisions

14 Public documents

[1979/3/17]

Section 180 of the *Customs and Excise Management Act 1986* (Tynwald procedure, application of legislation, power to amend and date of commencement) shall have effect in relation to this Act as it has in relation to that Act and for this purpose, the references in that section to “section 190” and “the *Customs and Excise Management Act 1979*” shall be construed as references to “section 17” and “the *Customs and Excise Duties (General Reliefs) Act 1979*”.

15 Interpretation

[P1979/3/18]

- (1) This Act and the other Acts included in the Customs and Excise Acts 1986 shall be construed as one Act but where a provision of this Act refers to this Act that reference is not to be construed as including a reference to any of the others.
- (2) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by any other Act included in the Customs and Excise Acts 1986 has, except where the context otherwise requires, the same meaning in this Act or in any instrument as in that Act; and for ease of reference the Table below indicates the expressions used in this Act to which a meaning is given by any other such Act —

Customs and Excise Management Act 1986

“the customs and excise Acts”

“the Customs and Excise Acts 1986”

“goods”

“hovercraft”

“ship”

“transit or transshipment”

“warehouse”

“Alcoholic Liquor Duties Act 1986”**“spirits”****“wine”**

- (3) This Act applies as if references to ships included references to hovercraft.

16 [Repealed]⁵³**17 Citation and commencement**

[P1979/3/20]

- (1) This Act may be cited as the Customs and Excise Duties (General Reliefs) Act 1986 and is included in the Acts which may be cited as the Customs and Excise Acts 1986.
- (2) This Act shall come into operation on such day as the Treasury may by order appoint, and different days may be appointed for different purposes and different provisions.⁵⁴

Schedule⁵⁵

ENDNOTES**Table of Legislation History**

Legislation	Year and No	Commencement

Table of Renumbered Provisions

Original	Current

Table of Endnote References

¹ Cross-heading repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.

² S 1 repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.

³ S 2 repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.

⁴ S 3 repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.

⁵ S 4 repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.

⁶ Cross-heading amended by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.

⁷ S 5 heading amended by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.

⁸ Subs (1) amended by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.

⁹ Subs (2) amended by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.

¹⁰ Subs (3) repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.

¹¹ Para (a) amended by Statute Law Revision Act 2017 s 31 and by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.

-
- ¹² Definition of “Community relief” amended by SD0606/12 and replaced by definition of “EU relief” by Statute Law Revision Act 2017 s 31 and repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ¹³ Definition of “duty” repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ¹⁴ Definition of “excise duty” inserted by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ¹⁵ S 6 heading amended by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ¹⁶ S 6 amended by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ¹⁷ S 7 heading amended by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ¹⁸ S 7 amended by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ¹⁹ Cross-heading repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ²⁰ Subs (2) amended by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ²¹ S 10 repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ²² S 11 heading amended by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ²³ Subs (1) amended by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ²⁴ Subs (2) repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ²⁵ Subs (3) amended by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ²⁶ Para (a) amended by GC397/92, by Statute Law Revision Act 2017 s 31 and by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ²⁷ Para (b) amended by GC397/92 and by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ²⁸ Subs (4A) inserted by GC397/92.
- ²⁹ Para (b) amended by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ³⁰ Subs (4B) inserted by GC397/92.
- ³¹ Subs (4C) inserted by GC397/92.
- ³² Definition of “Community relief” amended by SD0606/12 and replaced by definition of “EU relief” by Statute Law Revision Act 2017 s 31 and repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ³³ Definition of “conduct” inserted by GC397/92.
- ³⁴ Definition of “duty” repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.

-
- ³⁵ Definition of “excise duty” inserted by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ³⁶ Definition of “value added tax” or “tax” amended by GC397/92 and by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ³⁷ S11A inserted by GC270/88.
- ³⁸ Subs (1) amended by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ³⁹ Para (a) amended by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ⁴⁰ Definition of “duty of customs” repealed and replaced by definition of “relevant levy” by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ⁴¹ Definition of “relevant levy” inserted by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ⁴² S 11B inserted by GC337/89.
- ⁴³ Para (c) repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ⁴⁴ S 11C inserted by GC337/89.
- ⁴⁵ Para (a) amended by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ⁴⁶ Subs (4) amended by Police Powers and Procedures Act 1998 s 77.
- ⁴⁷ S 11D inserted by GC337/89. Subs (5) added by GC397/92.
- ⁴⁸ Cross-heading repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ⁴⁹ S 12 repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ⁵⁰ Para (a) amended by SD0606/12 and by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ⁵¹ Para (b) repealed by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ⁵² Subs (1) amended by SD0606/12 and by SD2019/0077 (as amended by SD2020/0403) with effect from 31/12/2020 at 23:00.
- ⁵³ S16 repealed by Statute Law Revision Act 1992 Sch 2.
- ⁵⁴ ADO (whole Act) 1/4/1987 (GC48/87).
- ⁵⁵ Sch repealed by Statute Law Revision Act 1992 Sch 2.