



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART V

CONTROL OF EXPORTATION

Outward entry and clearance of goods

58D Operative date for Community purposes.

- (1) Except as provided by any Community regulation or other instrument having the force of law and subject to subsection (3) below, the operative date for determining whether any, and if so what, levy or other charge provided for under any Community provision governing the exportation of goods is due in respect of the goods and for applying any other such provision including, in particular, any provision whereby any refund or relief is due in respect of the goods shall be such date as is mentioned in subsection (2) below.
- (2) The date referred to in subsection (1) above is—
 - (a) in a case where an entry or a document such as is mentioned in section 58(3)(b) above is delivered, the date of acceptance of the entry or document;
 - (b) in the case of goods particulars of which are entered in a record in accordance with section 58A(3)(a)(ii) above, [^{F1}as set out in section 58A(7A)(b) above, the day entry is made];
 - (c) in the case of goods in relation to which substituted requirements are imposed under section 53(7) or 58(6) above, such date as the Commissioners may specify;
 - (d) in any other case, the date on which the goods are shipped or exported by land or, if that date cannot be established to the Commissioners' satisfaction, such date as they may specify.

Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 58D is up to date with all changes known to be in force on or before 26 August 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)

- (3) At the time when the proper officer accepts an entry delivered in pursuance of section 57(1) above he may direct that the operative date for the purposes of this section shall be the date on which the entry was furnished by the exporter to the loader.
- (4) Where a substituted entry is delivered under section 54(2) or 55(3) above the entry referred to in subsection (2)(a) and (3) above is the original entry.

Textual Amendments

F1 Words substituted by Finance Act 1987 (c. 16, SIF 40:1), s. 8(4)

Modifications etc. (not altering text)

C1 S. 58D amended by S.I. 1990/2167, art. 4, Sch. para. 9

Status:

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