

SCHEDULE 1

Regulation 10(1)

AMENDMENTS IN CONNECTION WITH REPEAL OF SECTION 37 OF THE 1979 ACT

General modification of enactments

1. Any reference in any enactment, or subordinate legislation within the meaning of section 21(1) of the Interpretation Act 1978(1), to an entry on the importation of goods shall, unless the context otherwise requires, be treated as including an entry of such goods under regulation 5 of the Customs Controls on Importation of Goods Regulations 1991.

Specific amendments

2. In the definition of “perfect entry” in section 1(1) of the 1979 Act(2) (interpretation), for “section 37 below” there shall be substituted “regulation 5 of the Customs Controls on Importation of Goods Regulations 1991”.

3. In section 5(3) of the 1979 Act (time of importation, exportation etc. of goods brought by sea), for “section 37 below” there shall be inserted “regulation 5 of the Customs Controls on Importation of Goods Regulations 1991”.

4. In section 25(1) of the 1979 Act(3) (approval of transit sheds), for “under this Act” there shall be substituted “under regulation 5 of the Customs Controls on Importation of Goods Regulations 1991”.

5. For subsection (1) of section 37A of the 1979 Act(4) (initial and supplementary entries) there shall be substituted the following—

“(1) The Commissioners may—

- (a) give such directions as they think fit for enabling an entry under regulation 5 of the Customs Controls on Importation of Goods Regulations 1991 to consist of an initial entry and a supplementary entry where the importer is authorised for the purposes of this section in accordance with the directions; and
- (b) include in the directions such supplementary provision in connection with entries consisting of initial and supplementary entries as they think fit.”

6. In section 37B(6) of the 1979 Act(5) (postponed entry), for “section 37(1) above” there shall be substituted “regulation 5 of the Customs Controls on Importation of Goods Regulations 1991”.

7. In sections 75A(1)(6) (records relating to importation and exportation), 77(1)(a)(7)(information in relation to goods imported or exported) and 77A(1)(8) (information powers) respectively of the 1979 Act, for the words from “an” to “Act” there shall be substituted “for that purpose an entry is required by regulation 5 of the Customs Controls on Importation of Goods Regulations 1991 or an entry or specification is required by or under this Act”.

(1) 1978 c. 30.

(2) The definition of “perfect entry” is repealed by the Finance Act 1981 (c. 35), section 139(6) and Schedule 19, Part I as from a day to be appointed.

(3) Section 25 was substituted by S.I.1991/2724.

(4) Section 37A was inserted by the Finance Act 1984 (c. 43), section 9 and Schedule 5, paragraph 2 section 37A(1)(b) was amended by the Finance Act 1990 (c. 29), section 132 and Schedule 19, Part I.

(5) Section 37B was inserted by the Finance Act 1984 (c. 43), section 9 and Schedule 5, paragraph 2; section 37B(6A) was inserted by the Finance Act 1990 (c. 29), section 7 and Schedule 3, paragraphs 1 and 3.

(6) Section 75A was inserted by the Finance Act 1987 (c. 16), section 9.

(7) Section 77(1)(a) was amended by the Finance Act 1987 (c. 16), section 10 and section 72(7) and Schedule 16, Part III.

(8) Section 77A was inserted by the Finance Act 1987 (c. 16), section 10.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

8. In Item 1 of Group 15 of Schedule 5 to the Value Added Tax Act 1983⁽⁹⁾ (zero-rating of imports, exports etc.), for “section 37 of the Customs and Excise Management Act 1979” there shall be substituted “regulation 5 of the Customs Controls on Importation of Goods Regulations 1991”.

⁽⁹⁾ 1983 c. 55.