



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IV

CONTROL OF IMPORTATION

Inward entry and clearance

35 Report inwards.

- (1) Report shall be made in such form and manner and containing such particulars as the Commissioners may direct of every ship and aircraft to which this section applies^{F1} . . .
- (2) This section applies to every ship arriving [^{F2}, or expected to arrive,] at a port—
 - (a) from any place outside the United Kingdom; or
 - (b) carrying any goods brought in that ship from some place outside the United Kingdom and not yet cleared on importation.
- (3) This section applies to every aircraft arriving [^{F2}, or expected to arrive,] at any place in the United Kingdom—
 - (a) from any place or area outside the United Kingdom; or
 - (b) carrying passengers or goods taken on board that aircraft at a place outside the United Kingdom, being passengers or goods either—
 - (i) bound for a destination in the United Kingdom and not already cleared at a customs and excise airport; or
 - (ii) bound for a destination outside the United Kingdom.
- (4) The Commissioners may make regulations prescribing the procedure for making report under this section.
- (5) If the person by whom the report should be made fails to make report as required by or under this section—

Status: Point in time view as at 25/05/2011.

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- (a) he shall be liable on summary conviction to a penalty of [^{F3}level 3 on the standard scale]; and
- (b) any goods required to be reported which are not duly reported may be detained by any officer until so reported or until the omission is explained to the satisfaction of the Commissioners, and may in the meantime be deposited in a Queen's warehouse.
- (6) The person making the report shall at the time of making it answer all such questions relating to the ship, [^{F4}or aircraft], to the goods carried therein, to the crew and to the voyage, [^{F4}or flight] as may be put to him by the proper officer; and if he refuses to answer he shall be liable on summary conviction to a penalty of [^{F5}level 3 on the standard scale].
- (7) If at any time after a ship or aircraft carrying goods brought therein from any place outside the United Kingdom arrives [^{F6}in or over United Kingdom waters], ^{F7}. . . and before report has been made in accordance with this section—
- (a) bulk is broken; or
- (b) any alteration is made in the stowage of any goods carried so as to facilitate the unloading of any part thereof before due report has been made; or
- (c) any part of the goods is staved, destroyed or thrown overboard or any container is opened,

and the matter is not explained to the satisfaction of the Commissioners, the master of the ship or commander of the aircraft ^{F7}. . . shall be liable on summary conviction to a penalty of [^{F8}level 3 on the standard scale].

^{F9}(8)

[^{F10}(9) References in this section to a place, area or destination outside the United Kingdom do not include referenes to a place, area or destination in the Isle of Man and in subsection (3)(b)(i) above the reference to a destination in the United Kingdom includes a reference to a destination in the Isle of Man.]

Textual Amendments

- F1** Words in s. 35(1) repealed (1.1.1993) by S.I. 1992/3095, regs. 3(4)(a), 10(2), **Sch.2**.
- F2** Words in s. 35(2)(3) inserted (1.3.2008) by [Immigration, Asylum and Nationality Act 2006 \(c. 13\)](#), **ss. 35, 62(1)(2)**; S.I. 2007/3138, art. 3(a) (as amended (18.12.2007) by S.I. 2007/3580, art. 2)
- F3** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), **ss. 38, 46** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **ss. 289F, 289G** and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6
- F4** Words in s. 35(6) substituted (1.1.1993) by S.I. 1992/3095, **reg. 3(4)(b)(i)(ii)**.
- F5** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), **ss. 38, 46** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **ss. 289F, 289G** and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6
- F6** Words substituted by [Territorial Sea Act 1987 \(c. 49, SIF 29:1\)](#), s. 3, **Sch. 1 para. 4(2)**
- F7** Words in s. 35(7) repealed (1.1.1993) by S.I. 1992/3095, regs. 3(4)(c)(i)(ii), 10(2), **Sch.2**.
- F8** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), **ss. 38, 46** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **ss. 289F, 289G** and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6
- F9** S. 35(8) repealed (1.1.1993) by S.I. 1992/3095, regs. 3(4)(d), 10(2), **Sch.2**.
- F10** S. 35(9) inserted by [Isle of Man Act 1979 \(c. 58\)](#), **Sch. 1 para. 6**

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Modifications etc. (not altering text)

- C1 S. 35(1) amended by S.I. 1990/2167, art. 4, Sch. para. 5(1)
- C2 S. 35(7) amended by S.I. 1990/2167, art. 4, Sch. para. 5(2)

36 Provisions as to Her Majesty’s ships, etc.

- (1) The person in command of any ship having a commission from Her Majesty or any foreign State which has on board any goods loaded in any place outside the United Kingdom [^{F11}and the Isle of Man] shall, before any such goods are unloaded, or at any time when called upon to do so by the proper officer, deliver to the proper officer an account of the goods in accordance with subsection (2) below, and if he fails so to do he shall be liable on summary conviction to a penalty of [^{F12}level 3 on the standard scale].
- (2) An account of goods under subsection (1) above shall be in such form, and shall contain to the best of the knowledge of the person delivering the account such particulars, and shall be delivered in such manner, as the Commissioners may direct.
- (3) The person delivering such an account shall when delivering it answer all such questions relating to the goods as may be put to him by the proper officer and if he refuses to answer he shall be liable on summary conviction to a penalty of [^{F13}level 3 on the standard scale].
- (4) Subject in the case of ships having a commission from Her Majesty to any regulations made by the Treasury, the provisions of Parts III to VII of this Act as to the boarding and search of ships shall have effect in relation to such a ship as aforesaid as they have effect in relation to any other ship, and any officer may remove to a Queen’s warehouse any goods loaded as aforesaid found on board the ship.

Textual Amendments

- F11 Words inserted by Isle of Man Act 1979 (c. 58), Sch. 1 para. 7
- F12 Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 38, 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), ss. 289F, 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6
- F13 Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 38, 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), ss. 289F, 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6

^{F14}37

Textual Amendments

- F14 S. 37 repealed (1.1.1993) by S.I. 1992/3095, regs. 3(5), 10(2), Sch.2.

^{F15}37A **Initial and supplementary entries.**

- [The Commissioners may—
- ^{F16}(1) (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

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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.]

[Without prejudice to section 37 above, a direction under that section may —

- ^{F17}(1A) (a) provide that where the importer is not authorised for the purposes of this section but a person who is so authorised is appointed as his agent for the purpose of entering the goods, the entry may consist of an initial entry made by the person so appointed and a supplementary entry so made, and
- (b) make such supplementary provision in connection with entries consisting of initial and supplementary entries made as mentioned in paragraph (a) above as the Commissioners think fit.]

[Where—

- ^{F18}(2) (a) an initial entry made under subsection (1) above has been accepted and the importer has given security by deposit of money or otherwise to the satisfaction of the Commissioners for payment of the unpaid duty, or
- (b) an initial entry made under subsection (1A) above has been accepted and the person making the entry on the importer’s behalf has given such security as is mentioned in paragraph (a) above,

the goods may] be delivered without payment of any duty chargeable in respect of the goods, but any such duty shall be paid within such time as the Commissioners may direct.

- (3) An importer who makes an initial entry [^{F19}under subsection (1) above] shall complete the entry by delivering the supplementary entry within such time as the Commissioners may direct.

- ^{F20}(3A) [A person who makes an initial entry under subsection (1A) above on behalf of an importer shall complete the entry by delivering the supplementary entry within such time as the Commissioners may direct.]

- (4) For the purposes of the customs and excise Acts an entry of goods shall be taken to have been delivered when an initial entry of the goods has been delivered, and accepted when an initial entry has been accepted.]

Textual Amendments

- F15** Ss. 37A–C inserted by [Finance Act 1984 \(c. 43, SIF 40:1\)](#), s. 9, **Sch. 5 para. 2**
- F16** S. 37A(1) substituted (1.1.1993) by S.I. 1992/3095, reg. 10(1), **Sch. 1 para.5**.
- F17** S. 37A(1A) inserted by [Finance Act 1990 \(c. 29, SIF 40:1\)](#), s. 7, **Sch. 3 para. 2(3)**
- F18** Words substituted by [Finance Act 1990 \(c. 29, SIF 40:1\)](#), s. 7, **Sch. 3 para. 2(4)**
- F19** Words inserted by [Finance Act 1990 \(c. 29, SIF 40:1\)](#), s. 7, **Sch. 3 para. 2(5)**
- F20** S. 37A(3A) inserted by [Finance Act 1990 \(c. 29, SIF 40:1\)](#), s. 7, **Sch. 3 para. 2(6)**

37B Postponed entry.

- (1) The Commissioners may, if they think fit, direct that where—
- (a) such goods as may be specified in the direction are imported by an importer authorised for the purposes of this subsection;

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- (b) the importer has delivered a document relating to the goods to the proper officer, in such form and manner, containing such particulars and accompanied by such documents as the Commissioners may direct; and
- (c) the document has been accepted by the proper officer,

the goods may be delivered before an entry of them has been delivered or any duty chargeable in respect of them has been paid.

[^{F21}(1A) The Commissioners may, if they think fit, direct that where—

- (a) such goods as may be specified in the direction are imported by an importer who is not authorised for the purposes of this subsection;
- (b) a person who is authorised for the purposes of this subsection is appointed as his agent for the purpose of entering the goods;
- (c) the person so appointed has delivered a document relating to the goods to the proper officer, in such form and manner, containing such particulars and accompanied by such documents as the Commissioners may direct; and
- (d) the document has been accepted by the proper officer,

the goods may be delivered before an entry of them has been delivered or any duty chargeable in respect of them has been paid.]

(2) The Commissioners may, if they think fit, direct that where—

- (a) such goods as may be specified in the direction are imported by an importer authorised for the purposes of this subsection;
- (b) the goods have been removed from the place of importation to a place approved by the Commissioners for the clearance out of charge of such goods; and
- (c) the conditions mentioned in subsection (3) below have been satisfied,

the goods may be delivered before an entry of them has been delivered or any duty chargeable in respect of them has been paid.

(3) The conditions are that—

- (a) on the arrival of the goods at the approved place the importer delivers to the proper officer a notice of the arrival of the goods in such form and containing such particulars as may be required by the directions;
- (b) within such time as may be so required the importer enters such particulars of the goods and such other information as may be so required in a record maintained by him at such place as the proper officer may require; and
- (c) the goods are kept secure in the approved place for such period as may be required by the directions.

[^{F22}(3A) The Commissioners may, if they think fit, direct that where—

- (a) such goods as may be specified in the direction are imported by an importer who is not authorised for the purposes of this subsection;
- (b) a person who is authorised for the purposes of this subsection is appointed as his agent for the purpose of entering the goods;
- (c) the goods have been removed from the place of importation to a place approved by the Commissioners for the clearance out of charge of such goods; and
- (d) the conditions mentioned in subsection (3B) below have been satisfied.

the goods may be delivered before an entry of them has been delivered or any duty chargeable in respect of them has been paid.

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(3B) The conditions are that—

- (a) on the arrival of the goods at the approved place the person appointed as the agent of the importer for the purpose of entering the goods delivers to the proper officer a notice of the arrival of the goods in such form and containing such particulars as may be required by the directions;
- (b) within such time as may be so required the person appointed as the agent of the importer for the purpose of entering the goods enters such particulars of the goods and such other information as may be so required in a record maintained by him at such place as the proper officer may require; and
- (c) the goods are kept secure in the approved place for such period as may be required by the directions.]

(4) The Commissioners may direct that the condition mentioned in subsection (3)(a) [^{F23}or (3B)(a)] above shall not apply in relation to any goods specified in the direction and such a direction may substitute another condition.

(5) No goods shall be delivered under [^{F24}subsection (1) or (2) above] unless the importer gives security by deposit of money or otherwise to the satisfaction of the Commissioners for the payment of any duty chargeable in respect of the goods which is unpaid.

[^{F25}(5A) No goods shall be delivered under subsection (1A) or (3A) above unless the person appointed as the agent of the importer for the purpose of entering the goods gives security by deposit of money or otherwise to the satisfaction of the Commissioners for the payment of any duty chargeable in respect of the goods which is unpaid.]

(6) Where goods of which no entry has been made have been delivered under [^{F26}subsection (1) or (2) above], the importer shall deliver an entry of the goods under [^{F27}regulation 5 of the Customs Controls on Importation of Goods Regulations 1991] within such time as the Commissioners may direct.

[^{F28}(6A) Where goods of which no entry has been made have been delivered under subsection (1A) or (3A) above, the person appointed as the agent of the importer for the purpose of entering the goods shall deliver an entry of the goods under section 37(1) above within such time as the Commissioners may direct.]

(7) For the purposes of section 43(2)(a) below such an entry shall be taken to have been accepted—

- (a) in the case of goods delivered by virtue of a direction under subsection (1) [^{F29}or (1A)] above, on the date on which the document mentioned in that subsection was accepted; and
- (b) in the case of goods delivered by virtue of a direction under subsection (2) above, on the date on which particulars of the goods were entered as mentioned in subsection (3)(b) above. [^{F30}and
- (c) in the case of goods delivered by virtue of a direction under subsection (3A) above, on the date on which particulars of the goods were entered as mentioned in subsection (3B)(b) above.]

Textual Amendments

F21 S. 37B(1A) inserted by Finance Act 1990 (c. 29, SIF 40:1), s. 7, **Sch. 3 para. 3(2)**

F22 S. 37B(3A)(3B) inserted by Finance Act 1990 (c. 29, SIF 40:1), s. 7, **Sch. 3 para. 3(3)**

F23 Words inserted by Finance Act 1990 (c. 29, SIF 40:1), s. 7, **Sch. 3 para. 3(4)**

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- F24** Words substituted by Finance Act 1990 (c. 29, SIF 40:1), s. 7, **Sch. 3 para. 3(5)**
- F25** S. 37B(5A) inserted by Finance Act 1990 (c. 29, SIF 40:1), s. 7, **Sch. 3 para. 3(6)**
- F26** Words substituted by Finance Act 1990 (c. 29, SIF 40:1), s. 7, **Sch. 3 para. 3(7)**
- F27** Words in s. 37B(6) substituted (1.1.1993) by S.I. 1992/3095, reg. 10(1), **Sch. 1 para.6.**
- F28** S. 37B(6A) inserted by Finance Act 1990 (c. 29, SIF 40:1), s. 7, **Sch. 3 para. 3(8)**
- F29** Words inserted by Finance Act 1990 (c. 29, SIF 40:1), s. 7, **Sch. 3 para. 3(9)(a)**
- F30** Words inserted by Finance Act 1990 (c. 29, SIF 40:1), s. 7, **Sch. 3 para. 3(9)(b)**

37C Provisions supplementary to ss. 37A and 37B.

- (1) The Commissioners may, if they think fit—
 - (a) authorise any [^{F31}person] for the purposes of section 37A, or 37B(1) [^{F32}, (1A), (2) or (3A)] above; and
 - (b) suspend or cancel the authorisation of any [^{F33}person] where it appears to them that he has failed to comply with any requirement imposed on him by or under this Part of this Act or that there is other reasonable cause for suspension or cancellation.
- (2) The Commissioners may give directions—
 - (a) imposing such requirements as they think fit on any [^{F34}person] authorised under this section; or
 - (b) varying any such requirements previously imposed.
- (3) If any person without reasonable excuse contravenes any requirement imposed by or under section 37A, 37B or this section he shall be liable on summary conviction to a penalty of level 4 on the standard scale.

Textual Amendments

- F31** Word substituted by Finance Act 1990 (c. 29, SIF 40:1), s. 7, **Sch. 3 para. 4(2)(a)**
- F32** Words substituted by Finance Act 1990 (c. 29, SIF 40:1), s. 7, **Sch. 3 para. 4(2)(b)**
- F33** Word substituted by Finance Act 1990 (c. 29, SIF 40:1), s. 7, **Sch. 3 para. 4(3)**
- F34** Word substituted by Finance Act 1990 (c. 29, SIF 40:1), s. 7, **Sch. 3 para. 4(4)**

^{F35}**38**

Textual Amendments

- F35** S. 38 repealed (1.1.1993) by S.I. 1992/3095, regs. 3(5), 10(2), **Sch.2.**

^{F36}**38A**

Textual Amendments

- F36** S. 38A. repealed (1.1.1993) by S.I. 1992/3095, regs. 3(5), 10(2), **Sch.2.**

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[^{F37}38B Correction and cancellation of entry.

- (1) Where goods have been entered for home use or for free circulation the importer may correct any of the particulars contained in an entry of the goods after it has been accepted if—
 - (a) the goods have not been cleared from customs and excise charge;
 - (b) he has not been notified by an officer that the goods are to be examined; and
 - (c) the entry has not been found by an officer to be incorrect.
- (2) The proper officer may permit or require any correction allowed by subsection (1) above to be made by the delivery of a substituted entry.
- (3) An entry of goods may at the request of the importer be cancelled at any time before the goods are cleared from customs and excise charge if the importer proves to the satisfaction of the Commissioners that the entry was delivered by mistake or that the goods cannot be cleared for free circulation.]

Textual Amendments

F37 S. 38B inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(1), [Sch. 6 para. 4](#)

39 Entry of surplus stores.

- (1) With the permission of the proper officer, surplus stores of any ship or aircraft—
 - (a) if intended for private use and in quantities which do not appear to him to be excessive, may be entered and otherwise treated as if they were goods imported in the ship or aircraft; or
 - (b) in any other case may, subject to subsection (2) below, be entered for warehousing notwithstanding that they could not lawfully be imported as merchandise.
- (2) Goods entered for warehousing by virtue of subsection (1)(b) above shall not, except with the sanction of the Commissioners, be further entered, or be removed from the warehouse, otherwise than for use as stores.

40 Removal of uncleared goods to Queen's warehouse.

- (1) Where in the case of any imported goods—
 - (a) entry has not been made thereof by the expiration of the relevant period; or
 - ^{F38}(b) at the expiration of 21 clear days from the date when they were presented at the proper office of customs and excise they have not been produced for examination and clearance and the failure to produce them is attributable to an act or omission for which the importer is responsible; or]
 - (c) being goods imported by sea and not being in large quantity, they are at any time after the arrival of the importing ship at the port at which they are to be unloaded the only goods remaining to be unloaded from that ship at that port, the proper officer may cause the goods to be deposited in a Queen's warehouse.
- (2) Where any small package or consignment of goods is imported, the proper officer may at any time after the relevant date cause that package or consignment to be deposited in a Queen's warehouse to await entry.

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- (3) Without prejudice to section 99(3) below, if any goods deposited in a Queen’s warehouse by the proper officer under this section are not cleared by the importer thereof—
- (a) in the case of goods which are in the opinion of the Commissioners of a perishable nature, forthwith; or
 - (b) in any other case, within 3 months after they have been so deposited or such longer time as the Commissioners may in any case allow,
- the Commissioners may sell them.
- (4) In this section—
- (a) “the relevant period” means a period of, in the case of goods imported by air, 7 or, in any other case, 14 clear days from the relevant date; and
 - (b) “the relevant date” means, subject to subsection (5) below, the date when report was made of the importing ship, aircraft or vehicle or of the goods under section 35 above, or, where no such report was made, the date when it should properly have been made.
- (5) Where any restriction is placed upon the unloading of goods from any ship or aircraft by virtue of any enactment relating to the prevention of epidemic and infectious diseases, then, in relation to that ship or aircraft, “the relevant date” in this section means the date of the removal of the restriction.

Textual Amendments

F38 S. 40(1)(b) substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 10(1), Sch. 6 para. 5

Modifications etc. (not altering text)

C3 S. 40 modified by S.I. 1986/260, regs. 5(c), 18

41 Failure to comply with provisions as to entry.

Without prejudice to any liability under any other provision of the Customs and Excise Acts 1979, and person making entry of goods on their importation who fails to comply with any of the requirements of this Part of this Act in connection with that entry shall be liable on summary conviction to a penalty of [^{F39}level 2 on the standard scale], and the goods in question shall be liable to forfeiture [^{F40}but this section shall not apply to—

- (a) any failure which has been or may be remedied by virtue of section 38(B)(1); or
- (b) any failure in respect of an entry which by virtue of section 38(B)(3) has been or may be cancelled at his request.]

Textual Amendments

F39 Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), s. 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), s. 289G and (N.I.) by S.I. 1984/703, (N.I. 3) art. 5

F40 Words and s. 41(a)(b) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 10(1), Sch. 6 para. 6

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42 Power to regulate unloading, removal, etc. of imported goods.

(1) The Commissioners may make regulations—

- (a) prescribing the procedure to be followed by a ship arriving at a port, an aircraft arriving at a customs and excise airport, or a person conveying goods into Northern Ireland by land;
- (b) regulating the unloading, landing, movement and removal of goods on their importation;

and different regulations may be made with respect to importation by sea, air or land respectively.

(2) If any person contravenes or fails to comply with any regulation made under this section or with any direction given by the Commissioners or the proper officer in pursuance of any such regulation, he shall be liable on summary conviction to a penalty of [^{F41}level 3 on the standard scale] and any goods in respect of which the offence was committed shall be liable to forfeiture.

[^{F42}(3) Subsection (1)(b) above shall not apply in relation to goods imported on or after 1st January 1992 from a place outside the customs territory of the [^{F43}European Union]]^{F44}or to any goods which are moving under the procedure specified in [^{F45}Article 165 of Council Regulation (EEC) No. 2913/92 and Article 311 of Commission Regulation (EEC) No. 2454/93]](transit procedures).]

Textual Amendments

- F41** Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 38, 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), ss. 289F, 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6
- F42** S. 42(3) inserted (01.01.1992) by S.I. 1991/2724, reg. 6(9)
- F43** Words in Act substituted (22.4.2011) by The Treaty of Lisbon (Changes in Terminology) Order 2011 (S.I. 2011/1043), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F44** Words in s. 42(3) added (1.1.1993) by S.I. 1992/3095, reg. 3(2).
- F45** Words in s. 42(3) substituted (1.1.1994) by S.I. 1993/3014, reg. 2(2).

Modifications etc. (not altering text)

- C4** S. 42(1)(a) amended by S.I. 1990/2167, art. 4, Sch. para. 6

Status:

Point in time view as at 25/05/2011.

Changes to legislation:

Customs and Excise Management Act 1979, Cross Heading: Inward entry and clearance is up to date with all changes known to be in force on or before 03 July 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.