



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IV

CONTROL OF IMPORTATION

Inward entry and clearance

[^{F1}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

F1 S. 38B inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 10(1), [Sch. 6 para. 4](#)

Status:

Point in time view as at 14/03/2018. This version of this provision has been superseded.

Changes to legislation:

Customs and Excise Management Act 1979, Section 38B is up to date with all changes known to be in force on or before 07 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.