



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART V

CONTROL OF EXPORTATION

[^{F1}Outward entry and clearance of goods][^{F1}Breach of applicable export provisions etc]

58 Simplified clearance procedure.

^{F1}(1) If the Commissioners think fit so to direct goods which are not dutiable or restricted goods may be shipped for exportation without entry under section 53 above if—

- (a) the exporter is registered in a register of exporters maintained by the Commissioners for the purposes of this section; and
- (b) before the goods are shipped the conditions mentioned in subsection (3) below are satisfied.

(2) The Commissioners may for the purposes of this section—

- (a) enter in a register maintained by them any person applying for registration and appearing to them to be concerned in the exportation of goods and to satisfy such requirements for registration as they may think fit to impose;
- (b) give directions imposing requirements on registered persons including, in particular, requirements as to the keeping of records and accounts and the giving of access to them;
- (c) assign to registered persons numbers for use under this section; and
- (d) suspend or cancel the registration of any person if it appears to them that he has failed to comply with any direction under this section or with section 58B(1) or (2) below or that there is other reasonable cause for suspension or cancellation.

(3) The conditions referred to in subsection (1) above are—

- (a) that the goods are presented to the proper officer;

Status: Point in time view as at 13/09/2018. This version of this provision has been superseded.

Changes to legislation: *Customs and Excise Management Act 1979, Section 58 is up to date with all changes known to be in force on or before 21 May 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)*

- (b) that the exporter delivers to the proper officer and the proper officer accepts such document relating to the goods as the directions may require bearing an endorsement which contains a number assigned to the exporter under this section; and
- (c) that the exporter complies with such other requirements as the directions may impose;

and goods may be treated as presented to the proper officer if notice is given, in such form and manner as the Commissioners may direct, to the proper officer of the presence of the goods at a place designated by him.

- (4) The document referred to in subsection (3)(b) above shall be delivered in such manner as the directions may require and acceptance of that document by the proper officer shall be signified in such manner as the Commissioners may direct; and once acceptance of a document relating to any goods has been signified, the goods shall not be removed from the place they were at the time of acceptance without the permission of the proper officer.
- (5) Directions under this section may contain provision enabling the Commissioners to exclude shipments of goods from their operation in such cases as the Commissioners think fit by giving notice to that effect in accordance with the directions.
- (6) The Commissioners may relax any requirement imposed under this section as they think fit in relation to any goods and, if they do so, may impose substituted requirements.
- (7) Sections 55 and 57 above and section 58D(3) below shall apply in relation to a document required to be delivered under subsection (3)(b) above as they apply in relation to an entry and section 56 above shall apply in relation to goods in respect of which such a document has been accepted under that subsection as it applies to goods in respect of which an entry has been accepted.]

Textual Amendments

- F1** S. 58 omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 54](#)

Modifications etc. (not altering text)

- C1** S. 58 modified by [S.I. 1986/260](#), [regs. 5\(f\)\(iii\)](#), 18

Status:

Point in time view as at 13/09/2018. This version of this provision has been superseded.

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