

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, SCHEDULE 6. (See end of Document for details)

SCHEDULES

^{X1}SCHEDULE 6

Section 10(1)

IMPORT PROCEDURES: AMENDMENTS OF CUSTOMS AND EXCISE MANAGEMENT ACT 1979

Editorial Information

- X1** The text of Sch. 6, 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Entry of goods on importation

- 1 (1) Section 37 shall be amended as follows.
- (2) In subsection (1) for the words “and containing such particulars” there shall be substituted the words “, containing such particulars and accompanied by such documents”.
- (3) In subsection (3)(a) after the words “for home use” there shall be inserted the words “or for free circulation”.
- (4) Subsection (5)(a) shall be omitted.
- (5) For subsections (6) and (7) there shall be substituted—
- “(6) Except with the permission of the Commissioners no entry shall be delivered before the goods have been presented at the proper office of customs and excise.
- (7) Where the Commissioners permit an entry to be delivered before presentation of the goods, the goods must be presented at the proper office of customs and excise within such time as the Commissioners may allow; and if the goods are not so presented the entry shall be treated as not having been delivered.
- (8) Goods shall be treated as presented at the proper office of customs and excise if notice is given, in such form and manner as the Commissioners may direct, to the proper officer of the arrival of the goods at that office or at such other place as may be specified by directions given by the Commissioners.
- (9) Acceptance of an entry by the proper officer shall be signified in such manner as the Commissioners may direct.”

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Acceptance of incomplete entry

2 For section 38 (entry by bill of sight) there shall be substituted—

“38 Acceptance of incomplete entry.

- (1) The proper officer may, if he thinks fit, accept of an entry which does not in every respect comply with section 37 above.
- (2) Where an entry is accepted under this section the importer shall, within such time as the Commissioners may allow, deliver to the proper officer such of the particulars or documents as were required to be, but were not, contained in or delivered with the entry or, if the proper officer so permits, deliver to him a substituted entry complying in all respects with section 37 above.”

Examination of goods for purpose of making entry

3 After section 38 there shall be inserted—

“38A Examination of goods for purpose of making entry.

- (1) For the purpose of enabling entry to be made of any goods which are in customs and excise charge the proper officer shall, on the application of the importer, allow the examination of the goods and the taking of samples of the goods.
- (2) Any such application shall be made in such form and manner and contain such particulars as the Commissioners may direct.
- (3) Any examination or taking of samples under this section shall be carried out in accordance with such directions as may be given by the Commissioners and shall be at the risk and at the expense of the importer.”

Correction and cancellation of entry

4 After the section inserted by paragraph 3 above there shall be inserted—

“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.

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- (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.”

Removal of uncleared goods

- 5 In section 40(1) for paragraph (b) there shall be substituted—
 - “(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”.

Failure to comply with provisions as to entry

- 6 At the end of section 41 there shall be inserted the words “but this section shall not apply to—
 - (a) any failure which has been or may be remedied by virtue of section 38B(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.”

Duties on imported goods

- 7 (1) Section 43 shall be amended as follows.
 - (2) For subsection (2)(a) (time for determining duty where entry is made) there shall be substituted—
 - “(a) if entry is made thereof, except where the entry is for warehousing, or if they are declared under section 78 below, shall be those in force with respect to such goods at the time when the entry is accepted or the declaration is made;”.

(3) F1

- (4) After subsection (5) there shall be inserted—
 - “(6) Where entry of goods is made otherwise than for warehousing and there is a reduction in the rate of duty of customs or excise chargeable on the goods between—
 - (a) the time mentioned in subsection (2)(a) above; and
 - (b) the time when the goods are cleared from customs and excise charge,
 the rate of the duty chargeable on the goods shall if the importer so requests, be that in force at the time mentioned in paragraph (b) above unless clearance of the goods has been delayed by reason of any act or omission for which the importer is responsible.

(7) Notwithstanding section 6(5) of the European Communities Act 1972 “duty of customs” in subsection (6) above does not include any agricultural levy.

(8) Where samples are taken of goods under section 38A above and the quantity of the goods covered by the entry which is subsequently delivered does

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not include the samples the duties of customs and the rates of those duties chargeable on the samples shall be those in force at the time when the application under subsection (1) of that section was made and shall be determined by reference to the particulars contained in the application.

- (9) Where a substituted entry is delivered under section 38(2) or 38B(2) above the entry referred to in subsection (2)(a) above is the original entry.”

Textual Amendments

F1 Sch. 6 para. 7(3) repealed by S.I. 1982/1324, reg. 3

Delivery of imported goods on giving security for duty

- 8 In section 119(1) after the words “for home use” there shall be inserted the words “ or for free circulation ”.

Restriction on delivery of goods

- 9 In section 128(1) and (2) (power to restrict delivery of goods chargeable with duty of customs or excise) the words “customs or” shall be, omitted.

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