

Status: Point in time view as at 01/09/1994.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1984, Schedule 5. (See end of Document for details)

SCHEDULES

SCHEDULE 5

Section 9.

ENTRY ON IMPORTATION:

M1 Amendment of Customs and Excise Management Act 1979

Marginal Citations

M1 1979 c. 2.

F1

Textual Amendments

F1 Sch. 5 para. 1 repealed (1.1.1993) by S.I. 1992/3095, reg. 10(2), Sch.2.

2 The following sections shall be inserted after section 37—

“37A Initial and supplementary entries.

- (1) Without prejudice to section 37 above, a direction under that section may—
 - (a) provide that where the importer is authorised for the purposes of this section, the entry may consist of an initial entry and a supplementary entry; and
 - (b) may make such supplementary provision in connection with entries consisting of initial and supplementary entries as the Commissioners think fit.
- (2) Where an initial entry of goods has been accepted the goods may, on the importer giving security by deposit of money or otherwise to the satisfaction of the Commissioners for payment of the unpaid duty, 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 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.

37B Postponed entry.

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

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- (a) such goods as may be specified in the direction are imported by an importer authorised for the purposes of this subsection;
- (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.

- (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.

- (4) The Commissioners may direct that the condition mentioned in subsection (3)(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 this section 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.

- (6) Where goods of which no entry has been made have been delivered under this section, the importer 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) above, on the date on which the document mentioned in that subsection was accepted; and

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- (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.

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

- (1) The Commissioners may, if they think fit—
 - (a) authorise any importer for the purposes of section 37A, or 37B(1) or (2) above; and
 - (b) suspend or cancel the authorisation of any importer 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 importer 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.”

F23

Textual Amendments

F2 Sch. 5 para. 3 repealed (5.11.1993) by 1993 c. 50, s. 1(1), Sch. 1 Pt. XIV Group2.

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