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SCHEDULE

MODIFICATIONS OF THE ACT OF 1979

PART V of the Act of 1979: Control of Exportation

9. In sections 53(1) (entry outwards of goods), 58D(2) (operative date for Community purposes) and 58E(3) (authentication of Community customs documentation) any reference to goods shipped or shipped for exportation shall be construed as including a reference to goods loaded onto a vehicle for exportation through the tunnel.

⁽¹⁾ Section 53 was replaced by the Finance Act 1981 (c. 35), section 10(2) and Part I of Schedule 7. Section 53(9) was subsequently amended by the Finance Act 1988 (c. 39), section 12(1)(a). The provisions as to penalty in section 53(10) and (11) were amended by those provisions which amended the provision as to penalty in section 27(2) and which are specified in footnote (a) to paragraph 1 of this Schedule.

⁽²⁾ Section 58D was inserted by the Finance Act 1981 (c. 35), section 10(2) and Part I of Schedule 7; subsection 2 was amended by the Finance Act 1987 (c. 16), section 8(4).

⁽³⁾ Section 58E was inserted by the Finance Act 1981 (c. 35), section 10(2) and Part I of Schedule 7. The provision as to penalty in section 58E(5) was amended by those provisions which amended the provision as to penalty in section 27(2) and which are specified in footnote (a) to paragraph 1 of this Schedule.