

SCHEDULE

Article 4

MODIFICATIONS OF THE ACT OF 1979

PART III of the Act of 1979: Customs and Excise Control Areas

1. Sections 27(1) and 28(2) (officers' powers of boarding and access, etc.) shall have effect as if a vehicle at, entering or leaving a customs approved area fell within paragraphs (a) to (f) of subsection (1) of section 27.

2. Section 29(3) (officers' powers of detention of ships, etc.) shall have effect as if any vehicle that has arrived from France through the tunnel were a vehicle in Northern Ireland.

3. For the purposes of section 30(1) (control of movement of uncleared goods within or between port or airport and other places) a customs approved area shall be treated as being within the limits of a port, whether or not it is.

4. In section 32(1)(3) (penalty for carrying away officers) the reference to a vehicle which crosses the boundary out of Northern Ireland shall be construed as including a reference to a vehicle which departs from a customs approved area.

PART IV of the Act of 1979: Control of Importation

5.—(1) Section 35(1) (report inwards) shall have effect as if any vehicle entering the United Kingdom through the tunnel were a vehicle entering Northern Ireland by land.

(2) For the purposes of section 35(7)(4) any vehicle which arrives in the United Kingdom through the tunnel shall be treated as a vehicle which has crossed the boundary into Northern Ireland.

6. In section 42(1)(a) (power to regulate the unloading, removal, etc. of imported goods) the reference to a ship arriving at a port shall be construed as including a reference to a vehicle arriving at a customs approved area through the tunnel from France.

7. In section 49(1) (forfeiture of goods improperly imported) the references to goods which are unloaded from or which are found to have been concealed on board any aircraft shall be construed respectively as including goods which are unloaded from or which are found to have been concealed on board any vehicle which has brought them into the United Kingdom through the tunnel.

8. Section 50(2) (penalty for improper importation of goods) shall have effect as if—

- (a) any person who unloads or assists or is otherwise concerned in the unloading of those goods mentioned in section 50(1) from any vehicle which has arrived from France through the tunnel were a person who unships such goods in a port; and
- (b) any person who removes or assists or is otherwise concerned in the removal of such goods from any customs approved area were a person who removes such goods from an approved wharf.

(1) Section 27(1) was amended by the Finance Act 1983 (c. 28), section 7(4) and by the Finance Act 1987 (c. 16), section 7(1). The provision as to penalty in section 27(2) was amended in its application to England and Wales by the Criminal Justice Act 1982 (c. 48), section 46; in its application to Scotland by the Criminal Procedure (Scotland) Act 1975 (c. 21), section 289G (which was inserted by the Criminal Justice Act 1982, section 54); and in its application to Northern Ireland by S.I. 1984/703 (N.I.3). The amounts of the penalties on the levels of the standard scale have been increased most recently by S.I. 1984/447, 526 and S.R. (N.I.) 1984 No. 253.

(2) Section 28(1) was amended by the Finance Act 1987 (c. 16), section 7(2).

(3) The provision as to penalty in section 32(1) 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.

(4) Section 35(7) was amended by the Territorial Sea Act 1987 (c. 49), section 3(1) and paragraph 4(2) of Schedule 1.

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PART V of the Act of 1979: Control of Exportation

9. In sections 53(5) (entry outwards of goods), 58D(6) (operative date for Community purposes) and 58E(7) (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.

10.—(1) Section 56(1)(8) (failure to export) shall have effect as if goods in respect of which an entry has been accepted and which have not been loaded onto a vehicle for exportation through the tunnel were goods in respect of which an entry has been accepted and which have not been shipped.

(2) Section 56(2) shall have effect as if goods in respect of which paragraphs (a) and (b) of that section apply include goods—

- (a) in respect of which an entry has been accepted;
- (b) which are due to be loaded for exportation through the tunnel onto a vehicle specified in the entry or by the person having charge of them at the customs approved area of intended loading;
- (c) in respect of which no notice has been served under section 56(1); and
- (d) which have not been loaded by the time the vehicle departs from the customs approved area at which it has been cleared for departure.

11.—(1) In section 57(1)(9) (delivery of entry by owner of exporting ship, etc.) the reference to goods which are to be exported in an aircraft shall be construed as including a reference to goods which are to be exported through the tunnel in a vehicle and the reference to the owner of the aircraft shall be construed as including a reference to the owner or person in charge of the vehicle.

(2) For the purposes of section 57(4) a vehicle shall be treated as an aircraft.

12.—(1) Subject to subparagraph (2) below, section 58C(3)(10) (export of ships and aircraft) shall have effect as if a vehicle departing on a journey from the United Kingdom through the tunnel were a ship departing for a voyage from the United Kingdom and the reference to the owner of the ship shall be construed as including a reference to the owner of the vehicle.

(2) In its application to a vehicle so departing section 58C(3) shall have effect as if the words “or, where” to “aircraft” had not been enacted.

13. Section 64(1), (6) and (7)(11) (clearance outwards of ships and aircraft) shall have effect as if a vehicle departing from a customs approved area on a journey to an eventual destination outside the United Kingdom through the tunnel were an aircraft departing from a customs and excise airport on a flight to an eventual destination outside the United Kingdom and Isle of Man and—

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- (5) 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.
 - (6) 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).
 - (7) 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.
 - (8) Section 56 was replaced by the Finance Act 1981 (c. 35), section 10(2) and Part I of Schedule 7.
 - (9) Section 57 was replaced by the Finance Act 1981 (c. 35), section 10(2) and Part I of Schedule 7.
 - (10) Section 58C was inserted by the Finance Act 1981 (c. 35), section 10(2) and Part I of Schedule 7.
 - (11) Section 64(1) was amended by the Isle of Man Act 1979 (c. 58), section 13, and paragraph 13 of Schedule 1. The provision as to penalty in section 64(6) 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.

- (a) the reference in subsection (6) to the commander of an aircraft shall be construed as including a reference to the person in charge of a vehicle;
- (b) for the purposes of subsection (7) goods loaded onto such a vehicle shall be treated as goods loaded into an aircraft.

14.—(1) Section 65(1) (power to refuse or cancel clearance of ship or aircraft) shall have effect as if a vehicle departing to France through the tunnel were an aircraft and the reference in paragraph (b) of that section to a customs and excise airport shall be construed as including a reference to a customs approved area.

(2) In section 65(2) and (3)(**12**) any reference to the commander of an aircraft shall be construed as including a reference to the person in charge of a vehicle and for the purposes of subsection (2) a written demand left on board a vehicle with the person appearing to be in charge thereof shall be treated as left on board an aircraft with the person appearing to be in charge thereof.

15. In section 66(1)(**13**) (power to make regulations as to exportation, etc.) the reference to aircraft shall be construed as including a reference to vehicles leaving the United Kingdom through the tunnel.

16. Section 67(1) (offences in relation to exportation of goods) shall have effect as if goods which have been loaded or retained on any vehicle for exportation through the tunnel were goods loaded or retained on board an aircraft for exportation and the references to the aircraft and to the commander of the aircraft shall be construed respectively as including references to the vehicle and to the person in charge of the vehicle.

PART VII of the Act of 1979: Customs and Excise Control: Supplementary Provisions

17. In section 75(1) (explosives) the reference to goods loaded into a ship for exportation shall be construed as including a reference to goods loaded onto a vehicle for exportation through the tunnel.

18. In section 84(2)(**14**) (penalty for signalling to smugglers) any reference to a ship shall be construed as including a reference to a vehicle anywhere within the tunnel system (whether in England or in France).

19. For the purposes of section 88(**15**) (forfeiture of ship, aircraft or vehicle constructed, etc. for concealing goods) a vehicle which is or has been in a customs approved area, whether or not such area is within the limits of a port, shall be treated as if it is or has been within the limits of a port.

PART X of the Act of 1979: Duties and Drawbacks—General Provisions

20. Section 134 (drawback and allowance on goods damaged or destroyed after shipment) shall have effect as if goods which have been loaded onto a vehicle for exportation through the tunnel were goods which had been shipped for exportation and as if such vehicle were an exporting ship.

PART XI of the Act of 1979: Detention of Persons, Forfeiture and Legal Proceedings

21. Section 141(3)(**16**) (forfeiture of ships, etc. used in connection with goods liable to forfeiture) shall have effect as if a vehicle which has been used in the importation, exportation or carriage of goods through the tunnel were an aircraft and the references to the owner and the commander of

(12) The provision as to penalty in section 65(3) 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.

(13) Section 66(1) was amended by the Isle of Man Act 1979 (c. 58), section 13, and paragraph 14 of Schedule 1.

(14) The provision as to penalty in section 84(2) 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.

(15) Section 88 was amended by the Territorial Sea Act 1987 (c. 49), section 3(1) and paragraph 4(3) of Schedule 1.

(16) The provision as to penalty in section 141(3) 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.

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an aircraft shall be construed respectively as including references to the owner of a vehicle and the person in charge of it.

22. In section 146(1) (service of process) the reference in paragraph (c) to an aircraft shall be construed as including a reference to a vehicle which has arrived from or is departing to France through the tunnel.

23. In section 154(2) (proof of certain other matters) any reference to goods loaded or to be loaded into or unloaded from an aircraft shall be construed respectively as including references to goods loaded or to be loaded onto or unloaded from a vehicle which is departing to or has arrived from France through the tunnel.

24. In section 159(1)(**17**) (power to examine and take account of goods) the reference in paragraph (c) to goods which have been loaded into a ship shall be construed as including a reference to goods which have been loaded onto a vehicle for exportation through the tunnel.

25. Section 164(**18**) (search of persons) shall apply to any person in, entering or leaving a customs approved area.

(17) Section 159(1) was amended by the Isle of Man Act 1979 (c. 58), section 13 and paragraph 22 of Schedule 1; and by the Finance Act 1984 (c. 43), section 8 and paragraph 5 of Part II of Schedule 4.

(18) Section 164 was amended by the Isle of Man Act 1979 (c. 58), section 13 and paragraph 6 of Schedule 1; the Finance Act 1984 (c. 43), section 8 and paragraph 6 of Part II of Schedule 4; and by the Finance Act 1988 (c. 39), section 10.