

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

## SCHEDULES

### <sup>X1</sup>SCHEDULE 7

#### EXPORT PROCEDURES

##### Editorial Information

- X1** The text of Sch. 7 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

#### PART II

##### AMENDMENTS OF CUSTOMS AND EXCISE MANAGEMENT ACT 1979

###### *Control of movement of goods*

- 1 (1) Section 31 shall be amended as follows.
- (2) In subsection (1)—
- (a) in paragraph (a) after the words “such goods” there shall be inserted the words “ or the place of exportation of such goods ” ; and
  - (b) in paragraph (b) after the words “such goods” there shall be inserted the words “ , or a place designated by the proper officer under section 53(4) or 58(3) below, ”.
- (3) After subsection (2) there shall be inserted—
- “(2A) Any documents required to be made or produced as a result of regulations made under subsection (1) above shall be made or produced in such form and manner and contain such particulars as the Commissioners may direct; but the Commissioners may relax any requirement imposed under the regulations that any specific document be made or produced and if they do so may impose substituted requirements.”
- (4) In subsection (3) after the words “such regulation” there shall be inserted the words “ or a direction made under subsection (2A) above or any requirement imposed under that subsection ”.

###### *Dutiable or restricted goods*

- 2 (1) Section 52 shall be amended as follows.
- (2) After paragraph (l) there shall be inserted—
- “(g) goods incorporating or resulting from the use of inward processing goods or any goods which, following a determination by the

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Commissioners, are to be treated for customs purposes as inward processing goods in substitution for such goods.”.

- (3) The provisions of that section as amended by sub-paragraph (2) above shall become subsection (1) and after that subsection there shall be inserted—

“(2) In this section “inward processing goods” means goods imported for the purpose of being worked on, processed or used in any process or repaired and on the importation of which relief from import duty or agricultural levy was given on condition that goods incorporating or resulting from the use of them would be exported outside [<sup>F1</sup>the European Union] ; and in this subsection “agricultural levy” means any tax or charge, not being a customs duty, provided for under the common agricultural policy or under any special arrangements which, pursuant to Article 235 of the E.E.C. Treaty are applicable to goods resulting from the processing of agricultural products.”

#### Textual Amendments

- F1** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with arts. 3(2)(3), 4(2), 6(4)(5))

#### *Restrictions on putting export goods alongside for loading*

- 3 In section 59(1) for the words “whether under section 53 or section 54 above” there shall be substituted the words “ under section 53 above ”.

#### *Provisions as to stores*

- 4 (1) Section 61 shall be amended as follows.
- (2) In subsection (2) (right to ship stores in ship of not less than 40 tons register or aircraft departing for a voyage or flight to some place outside the United Kingdom) for the words “to some place outside the United Kingdom” there shall be substituted the words “ to a country outside the United Kingdom ”.
- (3) In subsection (3) (power of Commissioners to permit stores to be shipped in ship of less than 40 tons register which is departing for a place or area outside the United Kingdom) for the words from “any ship” onwards there shall be substituted the words—
- “(a) any ship departing from the United Kingdom, being either a ship of not less than 40 tons register departing for a voyage not falling within subsection (2) above or a ship of less than 40 tons register; or
  - (b) any aircraft departing from the United Kingdom for a flight not falling within that subsection.”
- (4) For subsection (9) there shall be substituted—
- “(9) References in this section to a country or destination outside the United Kingdom do not include references to, or to a destination in, the Isle of Man ; and subsection (5) above applies whether the goods were shipped in the United Kingdom or the Isle of Man.”

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*Power to make regulations as to exportation, etc.*

- 5 In section 66(2) for the words “a penalty of £100” there shall be substituted the words “a penalty of £500, or in the case of a contravention of or a failure to comply with a regulation made under subsection (1)(b) above a penalty of £1,000, ”.

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