
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Paragraph 54. (See end of Document for details)

SCHEDULES

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- X1** The text of Sch. 7 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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

SECTIONS SUBSTITUTED IN CUSTOMS AND EXCISE MANAGEMENT ACT 1979

Acceptance of incomplete entry.

- 54 (1) The proper officer may, if he thinks fit, accept an entry which does not in every respect comply with section 53 above, but he shall not do so in a case in which the goods have not been presented.
- (2) Where an entry is accepted under this section the exporter 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 53 above.
- (3) If any person fails to comply with subsection (2) above he shall be liable on summary conviction to a penalty of £500.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1981, Paragraph 54.