
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1981, Paragraph 58E. (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- X1** The text of Sch. 7 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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

Authentication of Community customs documents.

- 58E (1) In such cases as the Commissioners may direct, an officer shall not authenticate any Community customs document unless—
- (a) there is presented with the document—
 - (i) an entry relating to the goods in question and complying with section 53 above; or
 - (ii) a document relating to the goods and complying with section 58(3)(b) above; or
 - (iii) a document to be used instead of an entry or such a document as aforesaid by virtue of substituted requirements imposed under section 53(7) or 58(6) above; and
 - (b) the officer marks the Community customs document and the entry or other document referred to in paragraph (a) above with a registration number allocated by the Commissioners for that purpose.
- (2) Subject to subsections (3) and (4) below, a person who has obtained an authenticated Community customs document in respect of any goods shall surrender it at the office at which it was obtained, together with the entry or other document marked under subsection (1)(b) above (“the marked export document”), unless—
- (a) the goods are shipped, or cleared by the proper officer for export by land, before the end of such period as may be specified by directions given by the Commissioners; and
 - (b) the marked export document is delivered to the proper officer as required by or under the provisions mentioned in subsection (1)(a) above.
- (3) The proper officer may, on an application made to him before the end of the period mentioned in subsection (2) above, permit the retention of the authenticated Community customs document and the marked export document.

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- (4) The proper officer may at any time require a person who has obtained an authenticated Community customs document in respect of any goods to surrender to him that document and the marked export document.
- (5) If a person without reasonable excuse fails to comply with subsection (2) above he shall be liable on summary conviction to a penalty of £500 ; and if a person without reasonable excuse fails to comply with a requirement imposed under subsection (4) above he shall be liable on summary conviction to a penalty of £1000.
- (6) In this section “Community customs document” means a document which in accordance with any [^{F1}EU] instrument or any agreement permitted under such an instrument or in accordance with any arrangements made between the Commissioners and any other customs authority—
- (a) is used to indicate whether or not the goods are Community goods or are subject to duty at a preferential rate in any country with which [^{F2}the European Union] has an agreement of association; and
 - (b) is required to be authenticated by the customs authorities of the member State from which they are exported.
- (7) In subsection (6) above “Community goods” means—
- (a) goods which satisfy the conditions laid down in Articles 9 and 10 of the E.E.C. Treaty; and
 - (b) goods to which the E.C.S.C. Treaty applies and which under the terms of that Treaty are in free circulation within [^{F2}the European Union].

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, 6 (with arts. 3(2)(3), 4(2), 6(4)(5))

F2 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))

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