

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- X1** The text of Sch. 7 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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

##### *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 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))

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