



Finance Act 1983

1983 CHAPTER 28

PART I

CUSTOMS AND EXCISE

7 Imports to and exports from Northern Ireland.

(1) In section 26 of the ^{M1}Customs and Excise Management Act 1979 (power to regulate movement of goods into and out of Northern Ireland by land),—

- (a) in paragraph (a) of subsection (1) after the words “approved routes”) there shall be inserted the words “ or at such places on the boundary ”; and
- (b) at the end of subsection (1) there shall be added the words “ and any such regulations may make different provision in relation to different classes or descriptions of goods and, in particular, in relation to different classes or descriptions of vehicles ”.

“(1A) In such cases and subject to compliance with such conditions as appear to the Commissioners to be appropriate, the Commissioners may dispense with any requirement of a regulation made under subsection (1) above”

(3) In subsection (2) of that section (penalties) after the words “subsection (1) above” there shall be inserted the words “ or any condition of a dispensation given under subsection (1A) above ”.

(4) ^{F1}

(5) In section 51(1) of that Act (control of importation: special provisions as to proof where goods are within the prescribed area in Northern Ireland) the words “within the prescribed area” shall be omitted.

Textual Amendments

F1 S. 7(4) repealed by Finance Act 1987 (c. 16, SIF 40:1), s. 72, Sch. 16 Pt. III

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1983, Section 7. (See end of Document for details)*

Marginal Citations

M1 1979 c. 2.

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There are currently no known outstanding effects for the Finance Act 1983, Section 7.