

## SCHEDULES

### SCHEDULE 3

Section 7.

#### ENTRY OF GOODS ON IMPORTATION

1 The Customs and Excise Management Act 1979 shall be amended as follows.

2 (1) Section 37A (initial and supplementary entries) shall be amended as follows.

(2) In subsection (1)(b), the word “may” shall be omitted.

(3) The following subsection shall be inserted after subsection (1)—

“(1A) Without prejudice to section 37 above, a direction under that section may—

(a) provide that where the importer is not authorised for the purposes of this section but a person who is so authorised is appointed as his agent for the purpose of entering the goods, the entry may consist of an initial entry made by the person so appointed and a supplementary entry so made; and

(b) make such supplementary provision in connection with entries consisting of initial and supplementary entries made as mentioned in paragraph (a) above as the Commissioners think fit.”

(4) In subsection (2), for the words from the beginning to “unpaid duty,” there shall be substituted the words—

“(2) Where—

(a) an initial entry made under subsection (1) above has been accepted and the importer has given security by deposit of money or otherwise to the satisfaction of the Commissioners for payment of the unpaid duty, or

(b) an initial entry made under subsection (1A) above has been accepted and the person making the entry on the importer’s behalf has given such security as is mentioned in paragraph (a) above,

the goods may”.

(5) In subsection (3) after the words “initial entry” there shall be inserted the words “under subsection (1) above”.

(6) The following subsection shall be inserted after subsection (3)—

“(3A) A person who makes an initial entry under subsection (1A) above on behalf of an importer shall complete the entry by delivering the supplementary entry within such time as the Commissioners may direct.”

3 (1) Section 37B (postponed entry) shall be amended as follows.

(2) The following subsection shall be inserted after subsection (1)—

“(1A) The Commissioners may, if they think fit, direct that where—

---

*Status: This is the original version (as it was originally enacted).*

---

- (a) such goods as may be specified in the direction are imported by an importer who is not authorised for the purposes of this subsection;
  - (b) a person who is authorised for the purposes of this subsection is appointed as his agent for the purpose of entering the goods;
  - (c) the person so appointed has delivered a document relating to the goods to the proper officer, in such form and manner, containing such particulars and accompanied by such documents as the Commissioners may direct; and
  - (d) the document has been accepted by the proper officer,
- the goods may be delivered before an entry of them has been delivered or any duty chargeable in respect of them has been paid.”

(3) The following subsections shall be inserted after subsection (3)—

“(3A) The Commissioners may, if they think fit, direct that where—

- (a) such goods as may be specified in the direction are imported by an importer who is not authorised for the purposes of this subsection;
- (b) a person who is authorised for the purposes of this subsection is appointed as his agent for the purpose of entering the goods;
- (c) the goods have been removed from the place of importation to a place approved by the Commissioners for the clearance out of charge of such goods; and
- (d) the conditions mentioned in subsection (3B) below have been satisfied,

the goods may be delivered before an entry of them has been delivered or any duty chargeable in respect of them has been paid.

(3B) The conditions are that—

- (a) on the arrival of the goods at the approved place the person appointed as the agent of the importer for the purpose of entering the goods delivers to the proper officer a notice of the arrival of the goods in such form and containing such particulars as may be required by the directions;
- (b) within such time as may be so required the person appointed as the agent of the importer for the purpose of entering the goods enters such particulars of the goods and such other information as may be so required in a record maintained by him at such place as the proper officer may require; and
- (c) the goods are kept secure in the approved place for such period as may be required by the directions.”

(4) In subsection (4), after “(3)(a)” there shall be inserted “or (3B)(a)”.

(5) In subsection (5), for the words “this section” there shall be substituted the words “subsection (1) or (2) above”.

(6) The following subsection shall be inserted after subsection (5)—

“(5A) No goods shall be delivered under subsection (1A) or (3A) above unless the person appointed as the agent of the importer for the purpose of entering the goods gives security by deposit of money or otherwise to the satisfaction of the Commissioners for the payment of any duty chargeable in respect of the goods which is unpaid.”

- (7) In subsection (6), for the words “this section” there shall be substituted the words “subsection (1) or (2) above”.
- (8) The following subsection shall be inserted after subsection (6)—
- “(6A) Where goods of which no entry has been made have been delivered under subsection (1A) or (3A) above, the person appointed as the agent of the importer for the purpose of entering the goods shall deliver an entry of the goods under section 37(1) above within such time as the Commissioners may direct.”
- (9) In subsection (7)—
- (a) in paragraph (a), after “(1)” there shall be inserted “or (1A)”; and
  - (b) after paragraph (b) there shall be inserted the words “and
  - (c) in the case of goods delivered by virtue of a direction under subsection (3A) above, on the date on which particulars of the goods were entered as mentioned in subsection (3B)(b) above.”
- 4 (1) Section 37C (provisions supplementary to sections 37A and 37B) shall be amended as follows.
- (2) In subsection (1)(a)—
- (a) for the word “importer” there shall be substituted the word “person”; and
  - (b) for the words “or (2)” there shall be substituted the words “, (1A), (2) or (3A)”.
- (3) In subsection (1)(b), for the word “importer” there shall be substituted the word “person”.
- (4) In subsection (2)(a), for the word “importer” there shall be substituted the word “person”.