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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1990, Paragraph 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 3

#### ENTRY OF GOODS ON IMPORTATION

- 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 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1990, Paragraph 4.