

## SCHEDULE

### MODIFICATIONS OF THE ACT OF 1979

#### PART V of the Act of 1979: Control of Exportation

**9.** In sections 53(1) (entry outwards of goods), 58D(2) (operative date for Community purposes) and 58E(3) (authentication of Community customs documentation) any reference to goods shipped or shipped for exportation shall be construed as including a reference to goods loaded onto a vehicle for exportation through the tunnel.

**10.**—(1) Section 56(1)(4) (failure to export) shall have effect as if goods in respect of which an entry has been accepted and which have not been loaded onto a vehicle for exportation through the tunnel were goods in respect of which an entry has been accepted and which have not been shipped.

(2) Section 56(2) shall have effect as if goods in respect of which paragraphs (a) and (b) of that section apply include goods—

- (a) in respect of which an entry has been accepted;
- (b) which are due to be loaded for exportation through the tunnel onto a vehicle specified in the entry or by the person having charge of them at the customs approved area of intended loading;
- (c) in respect of which no notice has been served under section 56(1); and
- (d) which have not been loaded by the time the vehicle departs from the customs approved area at which it has been cleared for departure.

**11.**—(1) In section 57(1)(5) (delivery of entry by owner of exporting ship, etc.) the reference to goods which are to be exported in an aircraft shall be construed as including a reference to goods which are to be exported through the tunnel in a vehicle and the reference to the owner of the aircraft shall be construed as including a reference to the owner or person in charge of the vehicle.

(2) For the purposes of section 57(4) a vehicle shall be treated as an aircraft.

**12.**—(1) Subject to subparagraph (2) below, section 58C(3)(6) (export of ships and aircraft) shall have effect as if a vehicle departing on a journey from the United Kingdom through the tunnel were a ship departing for a voyage from the United Kingdom and the reference to the owner of the ship shall be construed as including a reference to the owner of the vehicle.

(2) In its application to a vehicle so departing section 58C(3) shall have effect as if the words “or, where” to “aircraft” had not been enacted.

**13.** Section 64(1), (6) and (7)(7) (clearance outwards of ships and aircraft) shall have effect as if a vehicle departing from a customs approved area on a journey to an eventual destination outside

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- (1) Section 53 was replaced by the Finance Act 1981 (c. 35), section 10(2) and Part I of Schedule 7. Section 53(9) was subsequently amended by the Finance Act 1988 (c. 39), section 12(1)(a). The provisions as to penalty in section 53(10) and (11) were amended by those provisions which amended the provision as to penalty in section 27(2) and which are specified in footnote (a) to paragraph 1 of this Schedule.
  - (2) Section 58D was inserted by the Finance Act 1981 (c. 35), section 10(2) and Part I of Schedule 7; subsection 2 was amended by the Finance Act 1987 (c. 16), section 8(4).
  - (3) Section 58E was inserted by the Finance Act 1981 (c. 35), section 10(2) and Part I of Schedule 7. The provision as to penalty in section 58E(5) was amended by those provisions which amended the provision as to penalty in section 27(2) and which are specified in footnote (a) to paragraph 1 of this Schedule.
  - (4) Section 56 was replaced by the Finance Act 1981 (c. 35), section 10(2) and Part I of Schedule 7.
  - (5) Section 57 was replaced by the Finance Act 1981 (c. 35), section 10(2) and Part I of Schedule 7.
  - (6) Section 58C was inserted by the Finance Act 1981 (c. 35), section 10(2) and Part I of Schedule 7.
  - (7) Section 64(1) was amended by the Isle of Man Act 1979 (c. 58), section 13, and paragraph 13 of Schedule 1. The provision as to penalty in section 64(6) was amended by those provisions which amended the provision as to penalty in section 27(2) and which are specified in footnote (a) to paragraph 1 of this Schedule.

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the United Kingdom through the tunnel were an aircraft departing from a customs and excise airport on a flight to an eventual destination outside the United Kingdom and Isle of Man and—

- (a) the reference in subsection (6) to the commander of an aircraft shall be construed as including a reference to the person in charge of a vehicle;
- (b) for the purposes of subsection (7) goods loaded onto such a vehicle shall be treated as goods loaded into an aircraft.

**14.**—(1) Section 65(1) (power to refuse or cancel clearance of ship or aircraft) shall have effect as if a vehicle departing to France through the tunnel were an aircraft and the reference in paragraph (b) of that section to a customs and excise airport shall be construed as including a reference to a customs approved area.

(2) In section 65(2) and (3)(**8**) any reference to the commander of an aircraft shall be construed as including a reference to the person in charge of a vehicle and for the purposes of subsection (2) a written demand left on board a vehicle with the person appearing to be in charge thereof shall be treated as left on board an aircraft with the person appearing to be in charge thereof.

**15.** In section 66(1)(**9**) (power to make regulations as to exportation, etc.) the reference to aircraft shall be construed as including a reference to vehicles leaving the United Kingdom through the tunnel.

**16.** Section 67(1) (offences in relation to exportation of goods) shall have effect as if goods which have been loaded or retained on any vehicle for exportation through the tunnel were goods loaded or retained on board an aircraft for exportation and the references to the aircraft and to the commander of the aircraft shall be construed respectively as including references to the vehicle and to the person in charge of the vehicle.

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(**8**) The provision as to penalty in section 65(3) was amended by those provisions which amended the provision as to penalty in section 27(2) and which are specified in footnote (a) to paragraph 1 of this Schedule.

(**9**) Section 66(1) was amended by the Isle of Man Act 1979 (c. 58), section 13, and paragraph 14 of Schedule 1.