
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Cross Heading: Correction and cancellation of entry. (See end of Document for details)

SCHEDULES

^{X1}SCHEDULE 6

IMPORT PROCEDURES: AMENDMENTS OF CUSTOMS AND EXCISE MANAGEMENT ACT 1979

Editorial Information

- X1** The text of Sch. 6, 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Correction and cancellation of entry

- 4 After the section inserted by paragraph 3 above there shall be inserted—

“38B Correction and cancellation of entry.

- (1) Where goods have been entered for home use or for free circulation the importer may correct any of the particulars contained in an entry of the goods after it has been accepted if—
 - (a) the goods have not been cleared from customs and excise charge;
 - (b) he has not been notified by an officer that the goods are to be examined; and
 - (c) the entry has not been found by an officer to be incorrect.
- (2) The proper officer may permit or require any correction allowed by subsection (1) above to be made by the delivery of a substituted entry.
- (3) An entry of goods may at the request of the importer be cancelled at any time before the goods are cleared from customs and excise charge if the importer proves to the satisfaction of the Commissioners that the entry was delivered by mistake or that the goods cannot be cleared for free circulation.”

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Correction and cancellation of entry.