
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Paragraph 55. (See end of Document for details)

SCHEDULES

^{X1}SCHEDULE 7

EXPORT PROCEDURES

Editorial Information

- X1** The text of Sch. 7 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART I

SECTIONS SUBSTITUTED IN CUSTOMS AND EXCISE MANAGEMENT ACT 1979

Correction and cancellation of entry.

- 55 (1) The exporter may correct any of the particulars contained in an entry of goods under section 53 above after it has been accepted if—
- (a) the appropriate authority has not been given for the removal of the goods; and
 - (b) the exporter 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;
- and in paragraph (a) above “the appropriate authority” means—
- (i) in the case of goods which have been presented to the proper officer at a place approved by the Commissioners under section 31(1)(b) above or at a place designated by the proper officer under section 53 above, any authority to remove the goods from the place where they were presented to the proper officer which is required under section 31 above or permission under section 53(6) above, and
 - (ii) in any other case, the authority to load the goods which is required under section 57(4) or section 66 below.
- (2) Particulars in an entry may be corrected after the giving of such authority as is mentioned in subsection (1)(a) above if they relate to a matter which can be established in the absence of the goods.
- (3) The proper officer may permit or require any correction allowed by subsection (1) above to be made by the delivery of a substituted entry.
- (4) Subject to subsection (5) below, an entry which has been accepted may be cancelled at the request of the exporter if he delivers to the proper officer all copies of the entry and such other documents delivered to him on or in connection with the entry as the Commissioners may require and shows to the satisfaction of the Commissioners that—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Paragraph 55. (See end of Document for details)

- (a) the goods are in the United Kingdom and the arrangements for exporting them have been cancelled; and
 - (b) any payment to which he is entitled from the Commissioners or under [^{F1}an EU] instrument by virtue of exporting the goods has been repaid or will not be paid.
- (5) An entry shall not be cancelled under subsection (4) above—
- (a) in a case where the exporter is informed by an officer that the goods are to be examined, until the examination has taken place; and
 - (b) until the exporter has complied with any requirements imposed by the Commissioners as to the movement of the goods in respect of which the entry was made to such places as they may specify.
- (6) Where an entry in respect of goods which are not dutiable or restricted goods is cancelled under subsection (4) above, the exporter shall within such period as may be specified by directions given by the Commissioners furnish them with such information and such documents relating to the goods as may be specified in the directions.
- (7) Any person who contravenes or fails to comply with subsection (6) above shall be liable on summary conviction to a penalty of £500.

Textual Amendments

- F1** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 6 (with arts. 3(2)(3), 4(2), 6(4)(5))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1981, Paragraph 55.