**Changes to legislation:** There are currently no known outstanding effects for the Finance *Act* 1981, Cross Heading: Control of movement of goods. (See end of Document for details)

# SCHEDULES

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X1 The text of Sch. 7 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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

#### AMENDMENTS OF CUSTOMS AND EXCISE MANAGEMENT ACT 1979

#### Control of movement of goods

- 1 (1) Section 31 shall be amended as follows.
  - (2) In subsection (1)—
    - (a) in paragraph (a) after the words "such goods" there shall be inserted the words " or the place of exportation of such goods "; and
    - (b) in paragraph (b) after the words "such goods" there shall be inserted the words ", or a place designated by the proper officer under section 53(4) or 58(3) below, ".
  - (3) After subsection (2) there shall be inserted—
    - "(2A) Any documents required to be made or produced as a result of regulations made under subsection (1) above shall be made or produced in such form and manner and contain such particulars as the Commissioners may direct; but the Commissioners may relax any requirement imposed under the regulations that any specific document be made or produced and if they do so may impose substituted requirements."
  - (4) In subsection (3) after the words "such regulation" there shall be inserted the words " or a direction made under subsection (2A) above or any requirement imposed under that subsection ".

## Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1981, Cross Heading: Control of movement of goods.