

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Cross Heading: Provisions as to stores. (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- X1** The text of Sch. 7 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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

##### *Provisions as to stores*

- 4 (1) Section 61 shall be amended as follows.
- (2) In subsection (2) (right to ship stores in ship of not less than 40 tons register or aircraft departing for a voyage or flight to some place outside the United Kingdom) for the words “to some place outside the United Kingdom” there shall be substituted the words “to a country outside the United Kingdom”.
- (3) In subsection (3) (power of Commissioners to permit stores to be shipped in ship of less than 40 tons register which is departing for a place or area outside the United Kingdom) for the words from “any ship” onwards there shall be substituted the words—
- “(a) any ship departing from the United Kingdom, being either a ship of not less than 40 tons register departing for a voyage not falling within subsection (2) above or a ship of less than 40 tons register; or
- (b) any aircraft departing from the United Kingdom for a flight not falling within that subsection.”
- (4) For subsection (9) there shall be substituted—
- “(9) References in this section to a country or destination outside the United Kingdom do not include references to, or to a destination in, the Isle of Man; and subsection (5) above applies whether the goods were shipped in the United Kingdom or the Isle of Man.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1981, Cross Heading:  
Provisions as to stores.