
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1990, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 3

ENTRY OF GOODS ON IMPORTATION

- 2 (1) Section 37A (initial and supplementary entries) shall be amended as follows.
- (2) In subsection (1)(b), the word “may” shall be omitted.
- (3) The following subsection shall be inserted after subsection (1)—
- “(1A) Without prejudice to section 37 above, a direction under that section may—
- (a) provide that where the importer is not authorised for the purposes of this section but a person who is so authorised is appointed as his agent for the purpose of entering the goods, the entry may consist of an initial entry made by the person so appointed and a supplementary entry so made; and
 - (b) make such supplementary provision in connection with entries consisting of initial and supplementary entries made as mentioned in paragraph (a) above as the Commissioners think fit.”
- (4) In subsection (2), for the words from the beginning to “unpaid duty,” there shall be substituted the words—
- “(2) Where—
- (a) an initial entry made under subsection (1) above has been accepted and the importer has given security by deposit of money or otherwise to the satisfaction of the Commissioners for payment of the unpaid duty, or
 - (b) an initial entry made under subsection (1A) above has been accepted and the person making the entry on the importer’s behalf has given such security as is mentioned in paragraph (a) above,
- the goods may”.
- (5) In subsection (3) after the words “initial entry” there shall be inserted the words “under subsection (1) above”.
- (6) The following subsection shall be inserted after subsection (3)—
- “(3A) A person who makes an initial entry under subsection (1A)
- above on behalf of an importer shall complete the entry by delivering the supplementary entry within such time as the Commissioners may direct.”

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