
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1990, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 3

ENTRY OF GOODS ON IMPORTATION

- 3 (1) Section 37B (postponed entry) shall be amended as follows.
- (2) The following subsection shall be inserted after subsection (1)—
- “(1A) The Commissioners may, if they think fit, direct that where—
- (a) such goods as may be specified in the direction are imported by an importer who is not authorised for the purposes of this subsection;
 - (b) a person who is authorised for the purposes of this subsection is appointed as his agent for the purpose of entering the goods;
 - (c) the person so appointed has delivered a document relating to the goods to the proper officer, in such form and manner, containing such particulars and accompanied by such documents as the Commissioners may direct; and
 - (d) the document has been accepted by the proper officer,
- the goods may be delivered before an entry of them has been delivered or any duty chargeable in respect of them has been paid.”
- (3) The following subsections shall be inserted after subsection (3)—
- “(3A) The Commissioners may, if they think fit, direct that where—
- (a) such goods as may be specified in the direction are imported by an importer who is not authorised for the purposes of this subsection;
 - (b) a person who is authorised for the purposes of this subsection is appointed as his agent for the purpose of entering the goods;
 - (c) the goods have been removed from the place of importation to a place approved by the Commissioners for the clearance out of charge of such goods; and
 - (d) the conditions mentioned in subsection (3B) below have been satisfied,
- the goods may be delivered before an entry of them has been delivered or any duty chargeable in respect of them has been paid.
- (3B) The conditions are that—
- (a) on the arrival of the goods at the approved place the person appointed as the agent of the importer for the purpose of entering the goods delivers to the proper officer a notice of the arrival of the goods in such form and containing such particulars as may be required by the directions;
 - (b) within such time as may be so required the person appointed as the agent of the importer for the purpose of entering the goods enters such particulars of the goods and such other information as may be

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so required in a record maintained by him at such place as the proper officer may require; and

- (c) the goods are kept secure in the approved place for such period as may be required by the directions.”

(4) In subsection (4), after “(3)(a)” there shall be inserted “ or (3B)(a) ”.

(5) In subsection (5), for the words “this section” there shall be substituted the words “ subsection (1) or (2) above ”.

(6) The following subsection shall be inserted after subsection (5)—

“(5A) No goods shall be delivered under subsection (1A)

or (3A) above unless the person appointed as the agent of the importer for the purpose of entering the goods gives security by deposit of money or otherwise to the satisfaction of the Commissioners for the payment of any duty chargeable in respect of the goods which is unpaid.”

(7) In subsection (6), for the words “this section” there shall be substituted the words “ subsection (1) or (2) above ”.

(8) The following subsection shall be inserted after subsection (6)—

“(6A) Where goods of which no entry has been made have been delivered under subsection (1A) or (3A) above, the person appointed as the agent of the importer for the purpose of entering the goods shall deliver an entry of the goods under section 37(1) above within such time as the Commissioners may direct.”

(9) In subsection (7)—

(a) in paragraph (a), after “(1)” there shall be inserted “ or (1A) ”; and

(b) after paragraph (b) there shall be inserted the words “and

(c) in the case of goods delivered by virtue of a direction under subsection (3A) above, on the date on which particulars of the goods were entered as mentioned in subsection (3B)(b) above.”

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