

## SCHEDULE

### MODIFICATIONS OF THE ACT OF 1979

#### PART III of the Act of 1979: Customs and Excise Control Areas

1. Sections 27(1) and 28(2) (officers' powers of boarding and access, etc.) shall have effect as if a vehicle at, entering or leaving a customs approved area fell within paragraphs (a) to (f) of subsection (1) of section 27.

2. Section 29(3) (officers' powers of detention of ships, etc.) shall have effect as if any vehicle that has arrived from France through the tunnel were a vehicle in Northern Ireland.

3. For the purposes of section 30(1) (control of movement of uncleared goods within or between port or airport and other places) a customs approved area shall be treated as being within the limits of a port, whether or not it is.

4. In section 32(1)(3) (penalty for carrying away officers) the reference to a vehicle which crosses the boundary out of Northern Ireland shall be construed as including a reference to a vehicle which departs from a customs approved area.

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(1) Section 27(1) was amended by the Finance Act 1983 (c. 28), section 7(4) and by the Finance Act 1987 (c. 16), section 7(1). The provision as to penalty in section 27(2) was amended in its application to England and Wales by the Criminal Justice Act 1982 (c. 48), section 46; in its application to Scotland by the Criminal Procedure (Scotland) Act 1975 (c. 21), section 289G (which was inserted by the Criminal Justice Act 1982, section 54); and in its application to Northern Ireland by S.I. 1984/703 (N.I.3). The amounts of the penalties on the levels of the standard scale have been increased most recently by S.I. 1984/447, 526 and S.R. (N.I.) 1984 No. 253.

(2) Section 28(1) was amended by the Finance Act 1987 (c. 16), section 7(2).

(3) The provision as to penalty in section 32(1) was amended by those provisions which amended the provision as to penalty in section 27(2) and which are specified in footnote (a) to paragraph 1 of this Schedule.