

SCHEDULES

SCHEDULE 6

IMPORT PROCEDURES : AMENDMENTS OF CUSTOMS AND EXCISE MANAGEMENT ACT 1979

Duties on imported goods

- 7 (1) Section 43 shall be amended as follows.
- (2) For subsection (2)(a) (time for determining duty where entry is made) there shall be substituted—
- “(a) if entry is made thereof, except where the entry is for warehousing, or if they are declared under section 78 below, shall be those in force with respect to such goods at the time when the entry is accepted or the declaration is made ;”.
- (3) For subsection (2)(c) (time for determining duty where no entry is made) there shall be substituted—
- “(c) if no entry is made thereof and the goods are not declared under section 78 below shall be those in force with respect to such goods at the time of their importation.”
- (4) After subsection (5) there shall be inserted—
- “(6) Where entry of goods is made otherwise than for warehousing and there is a reduction in the rate of duty of customs or excise chargeable on the goods between—
- (a) the time mentioned in subsection (2)(a) above ; and
- (b) the time when the goods are cleared from customs and excise charge, the rate of the duty chargeable on the goods shall, if the importer so requests, be that in force at the time mentioned in paragraph (b) above unless clearance of the goods has been delayed by reason of any act or omission for which the importer is responsible.
- (7) Notwithstanding section 6(5) of the European Communities Act 1972 " duty of customs " in subsection (6) above does not include any agricultural levy.
- (8) Where samples are taken of goods under section 38A above and the quantity of the goods covered by the entry which is subsequently delivered does not include the samples the duties of customs and the rates of those duties chargeable on the samples shall be those in force at the time when the application under subsection (1) of that section was made and shall be determined by reference to the particulars contained in the application.
- (9) Where a substituted entry is delivered under section 38(2) or 38B(2) above the entry referred to in subsection (2)(a) above is the original entry.”