



Finance Act 1983

1983 CHAPTER 28

PART I

CUSTOMS AND EXCISE

7 Imports to and exports from Northern Ireland

- (1) In section 26 of the Customs and Excise Management Act 1979 (power to regulate movement of goods into and out of Northern Ireland by land).—
 - (a) in paragraph (a) of subsection (1) after the words " " approved routes ") " there shall be inserted the words " or at such places on the boundary " ; and
 - (b) at the end of subsection (1) there shall be added the words " and any such regulations may make different provision in relation to different classes or descriptions of goods and, in particular, in relation to different classes or descriptions of vehicles " .
- (2) After subsection (1) of that section there shall be added the following subsection: —

“(1A) In such cases and subject to compliance with such conditions as appear to the Commissioners to be appropriate, the Commissioners may dispense with any requirement of a regulation made under subsection (1) above”.
- (3) In subsection (2) of that section (penalties) after the words " subsection (1) above " there shall be inserted the words " or any condition of a dispensation given under subsection (1A) above " .
- (4) In section 27(1) of that Act (powers to board ships and aircraft and vehicles on approved routes) for the words "on an approved route " there shall be substituted the words " within the prescribed area " .
- (5) In section 51(1) of that Act (control of importation: special provisions as to proof where goods are within the prescribed area in Northern Ireland) the words " within the prescribed area " shall be omitted.