

## SCHEDULES

### SCHEDULE 7

#### IMPORT DUTY: CONSEQUENTIAL AMENDMENTS

#### PART 2

##### AMENDMENTS OF CEMA 1979

- 17 (1) Section 25A (transit sheds) is amended as follows.
- (2) In subsection (1)—
- (a) in the opening words, for “transit shed” substitute “temporary storage facility”, and
  - (b) omit paragraph (b) (together with the “or” before it).
- (3) After subsection (1) insert—
- “(1A) Any person contravening or failing to comply with any condition imposed under regulations under section 25(1A) attaching to an approval by virtue of which a place is a temporary storage facility is liable on summary conviction to—
- (a) a penalty not exceeding £20,000, or
  - (b) if the contravention or failure to comply is not remedied before such date as is specified in a notice or further notice given to the person by an officer of Revenue and Customs, a penalty not exceeding the sum of £20,000 and the enhanced amount.
- (1B) For the purposes of subsection (1A)(b)—
- (a) “the enhanced amount” means the sum produced by multiplying £20,000 by the number of notices in respect of which the contravention or failure to comply has not been remedied by the date specified in the notice,
  - (b) the date specified in a notice must be one that falls after the end of the period of 14 days beginning with the day on which the notice is given, and
  - (c) if a notice has already been given, a further notice may not be given on or before the date specified in any earlier notice.”
- (4) In subsection (2), for “transit shed” substitute “temporary storage facility (other than a condition imposed under regulations under section 25(1A))”.
- (5) In subsection (3), for “transit shed”, in both places, substitute “temporary storage facility”.
- (6) For the heading substitute “Temporary storage facilities”.