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STATUTORY INSTRUMENTS

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**1991 No. 2724**

**CUSTOMS AND EXCISE**

**The Customs Controls on Importation  
of Goods Regulations 1991**

*Made* - - - - *4th December 1991*  
*Laid before Parliament* *11th December 1991*  
*Coming into force* - - *1st January 1992*

The Commissioners of Customs and Excise being a Department designated for the purposes of section 2(2) of the European Communities Act 1972<sup>(1)</sup> in relation to customs matters of the European Communities<sup>(2)</sup>, in exercise of the powers conferred upon them by the said section 2(2) and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Customs Controls on Importation of Goods Regulations 1991 and shall come into force on 1st January 1992.

**Interpretation**

2. In these Regulations—

“the Act” means the Customs and Excise Management Act 1979<sup>(3)</sup>;

“the Commissioners” means the Commissioners of Customs and Excise;

“the Council Regulation” means Council Regulation (EEC) No. 4151/88<sup>(4)</sup>;

“the customs and excise Acts” has the same meaning as in section 1(1) of the Act.

**Presentation**

3.—(1) Notification to the Commissioners of the arrival of goods as required by Article 5, second paragraph, of the Council Regulation shall be made in the form prescribed in Schedule 1 or a form to the like effect approved by the Commissioners.

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(1) 1972 c. 68.

(2) S.I.1977/980.

(3) 1979 c. 2.

(4) OJ No. L 367, 31.12.88, p.1.

(2) Where a computerised inventory system has been approved by the Commissioners presentation may consist in a computerised record capable of being printed out.

(3) Within three hours of its arrival at the wharf or airport at which a ship or aircraft carrying the goods is to unload them, notification of such arrival, as required by Article 5, second paragraph, of the Council Regulation shall be made at the customs office for the wharf or airport; should such notification be impossible due to the office being closed during that period, the period shall end at the expiration of one hour following the re-opening of the office.

### Summary declaration

4. The summary declaration required under Article 8 of the Council Regulation shall be in the form prescribed in Schedule 2 or a form to the like effect approved by the Commissioners.

### Entry

5.—(1) For the purposes of Article 15 of the Council Regulation the goods shall be entered not later than—

- (a) fourteen days from the date on which the summary declaration is lodged in the case of goods carried by sea; or
- (b) seven days from the date on which the summary declaration is lodged in the case of goods carried otherwise than by sea.

(2) The entry shall be delivered by the importer to the proper officer in the form and manner directed by the Commissioners and shall contain all such particulars and be accompanied by all such documents as are specified in those directions.

(3) Except with the permission of the Commissioners no entry shall be delivered before the goods have been presented at the proper office of customs and excise.

(4) Where the Commissioners permit an entry to be delivered before presentation of the goods, the goods must be presented to the proper office of customs and excise within such time as the Commissioners may allow; and if the goods are not so presented the entry shall be treated as not having been delivered.

(5) Acceptance of an entry by the proper officer shall be signified in such manner as the Commissioners may direct.

### Amendment of the Customs and Excise Management Act 1979

6.—(1) The Act shall be amended as follows.

(2) In section 1(1) (interpretation)—

- (a) in the definition of “approved wharf”, for “section 20”(5) there shall be substituted “section 20A”;
- (b) in the definition of “examination station”, for “section 22”(6) there shall be substituted “section 22A”; and
- (c) in the definition of “transit shed”, for “section 25”(7) there shall be substituted “section 25A”.

(5) Section 20 was amended by the Finance Act 1987 (c. 16), section 6(1). The provision as to penalty in section 20(3) 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).

(6) Section 22(3) was amended by the provisions which are mentioned in footnote (a) to regulation 6(2).

(7) Section 25 was amended by the Finance Act 1987 (c. 16), section 6(2). The provision as to penalty in section 25(3) was amended by the provisions mentioned in footnote (a) to regulation 6(2).

- (3) For section 20 there shall be substituted—

**“20 Approval of wharves**

(1) The Commissioners may approve, for such periods and subject to such conditions and restrictions as they think fit, places for the loading or unloading of goods or of any class or description of goods.

(2) The Commissioners may at any time for reasonable cause revoke or vary the terms of any approval given under this section.

(3) This section shall not apply in relation to goods imported on or after 1st January 1992 from a place outside the customs territory of the Community.

**20(A). Approved wharves**

(1) In this Act, references to an approved wharf are to—

(a) a place approved under section 20 above; or

(b) a place specified or approved under Article 11 of Council Regulation (EEC) No. 4151/88 (equivalent provision for goods imported on or after 1st January 1992 from a place outside the customs territory of the Community), other than an examination station.

(2) Any person contravening or failing to comply with any condition or restriction attaching to an approval by virtue of which a place is an approved wharf shall be liable on summary conviction to a penalty of level 3 on the standard scale.

(3) An officer may at any time enter an approved wharf and inspect it and any goods for the time being at the wharf. ”.

- (4) In section 21 (control of movement of aircraft, etc. into and out of the United Kingdom)—

(a) after subsection (1) there shall be inserted—

“(1A) Subsection (1) above shall not apply by virtue only of the fact that the aircraft is carrying goods brought in it from a place outside the customs territory of the Community. ”; and

(b) in subsection (2), after “importing”, in the first place where it occurs, there shall be inserted “from a place within the customs territory of the Community” and after “concerned in” there shall be inserted “so”.

- (5) In that section, after subsection (4) there shall be inserted—

“**4A** Subsection 4(a)(ii) and (iii) above shall not apply in relation to goods brought in the aircraft from a place outside the customs territory of the Community.”.

- (6) For section 22 there shall be substituted—

**“22 Approval of examination stations at customs and excise airports**

(1) The Commissioners may approve, for such periods and subject to such conditions and restrictions as they think fit, a part of, or a place at, any customs and excise airport for the loading and unloading of goods and the embarkation and disembarkation of passengers.

(2) The Commissioners may at any time for reasonable cause revoke or vary the terms of any approval given under this section.

(3) This section shall not apply in relation to goods imported on or after 1st January 1992 from a place outside the customs territory of the Community.

**22A Examination stations**

- (1) In this Act, references to an examination station are to—
- (a) a part of, or a place at, a customs and excise airport approved under section 22 above; or
  - (b) a place at such an airport specified or approved under Article 11 of Council Regulation (EEC) No. 4151/88 (equivalent provision for goods imported on or after 1st January 1992 from a place outside the customs territory of the Community).
- (2) Any person contravening or failing to comply with any condition or restriction attaching to an approval by virtue of which a part of, or place at, a customs and excise airport is an examination station shall be liable on summary conviction to a penalty of level 3 on the standard scale.”.
- (7) For section 25 there shall be substituted—

**“25 Approval of transit sheds**

- (1) The Commissioners may approve, for such periods and subject to such conditions and restrictions as they think fit, places for the deposit of goods imported and not yet cleared out of charge, including goods not yet reported and entered under this Act.
- (2) The Commissioners may at any time for reasonable cause revoke or vary the terms of any approval given under this section.
- (3) Subsection (1) above shall not apply in relation to goods imported on or after 1st January 1992 from a place outside the customs territory of the Community.
- (4) Where, by any local Act, provision is made for the landing of goods without entry for deposit in transit sheds authorised thereunder, the provisions of this Act relating to goods deposited in transit sheds approved under this section shall have effect in relation to goods deposited in transit sheds authorised under that Act.

**25A Transit sheds**

- (1) In this Act, references to a transit shed are to a place approved—
- (a) under section 25 above; or
  - (b) under Article 17 of Council Regulation (EEC) No. 4151/88 (equivalent provision for goods imported on or after 1st January 1992 from a place outside the customs territory of the Community).
- (2) Any person contravening or failing to comply with any condition or restriction attaching to an approval by virtue of which a place is a transit shed shall be liable on summary conviction to a penalty of level 3 on the standard scale.
- (3) An officer may at any time enter a transit shed and inspect it and any goods for the time being in the transit shed.”.
- (8) In section 37(8) (entry of goods on importation) there shall be inserted at the end—
- “(10) This section shall not apply in relation to goods imported on or after 1st January 1992 from a place outside the customs territory of the Community.”.
- (9) In section 42(9) (power to regulate unloading, removal, etc. of imported goods) there shall be inserted at the end—

(8) Section 37 was amended by the Finance Act 1981 (c. 35), section 10(1) and Schedule 6, paragraph 1 and section 139(6) and Schedule 19, Part I; section 37(2)(aa) was added by the Finance Act 1984 (c. 43), section 8 and Schedule 4, Part II, paragraph 3. The application of the section to postal packets was modified by S.I. 1986/260.

(9) The provision as to penalty in section 42(2) was amended by the provisions mentioned in footnote (a) to regulation 6(2).

“(3) Subsection (1)(b) above shall not apply in relation to goods imported on or after 1st January 1992 from a place outside the customs territory of the Community.”

(10) In section 129 (power to remit or repay duty on denatured goods) there shall be inserted at the end—

“(5) Subsection (1)(a) above shall not apply in relation to goods imported on or after 1st January 1992 from a place outside the customs territory of the Community.”

### **Provisions of statutory instruments disapplied to certain goods**

7. The Statutory Instruments specified in Schedule 3, to the extent indicated in that Schedule, shall not have effect for or in respect of any goods imported into the United Kingdom from a place outside the customs territory of the Community.

### **Offences, penalty and forfeiture**

8. In the event of any contravention or failure to comply with—

- (a) any provision of the Council Regulation as specified in Schedule 4; or
- (b) any requirement or condition imposed by or under any such provision; or
- (c) any undertaking given pursuant to any such provision or requirement; or
- (d) regulations 3, 4 or 5 above, liable on summary conviction to a penalty of level 3 on the standard scale<sup>(10)</sup> and any goods in respect of which the offence was committed shall be liable to forfeiture.

### **Repeal**

9. Section 6 of the Finance Act 1987<sup>(11)</sup> is hereby repealed.

### **Supplementary**

10.—(1) Section 139 of and Schedule 3 to the Act<sup>(12)</sup> (detention, seizure and condemnation of goods) shall apply to any goods liable to forfeiture under regulation 8 above as if the goods were liable to forfeiture under the customs and excise Acts.

(2) Sections 144 to 148 and 150 to 155 of the Act<sup>(13)</sup> (proceedings for offences, mitigation of penalties, proof and other matters) shall apply in relation to offences and penalties under regulation 8 above and proceedings for such offences or for condemnation of any thing being forfeited under that regulation as they apply in relation to offences and penalties and proceedings for offences or for condemnation under the customs and excise Acts.

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<sup>(10)</sup> The levels of the penalties on the standard scale currently in force are set out in S.I. 1984/447 (England and Wales), S.I. 1984/526 (Scotland) and S.R. (N.I.) 1984 No. 253 (Northern Ireland); these penalties are increased by section 17 of the Criminal Justice Act 1991 (c. 53) with effect from a date to be appointed by the Secretary of State under section 102 of that Act.

<sup>(11)</sup> 1987 c. 16.

<sup>(12)</sup> The provision as to penalty in section 139(7) was amended by the provisions mentioned in footnote (a) to Regulation 6(2).

<sup>(13)</sup> Section 147(2) was amended by the Magistrates' Courts Act 1980 (c. 43), section 154 and Schedule 7, paragraph 176; section 147(5) was repealed by the Criminal Justice Act 1982 (c. 48), section 77 and Schedule 14, paragraph 42 and section 78 and Schedule 16; section 151 was amended by the Magistrates' Courts Act 1980, section 154 and Schedule 7, paragraph 177; section 153(4) was inserted by the Finance Act 1981 (c. 35), section 11 and Schedule 8, Part I, paragraph 9.

New King's Beam House22 Upper  
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4th December 1991

*Alexander W. Russell*  
Commissioner of Customs and Excise

SCHEDULE 1

Regulation 3(1)

FORM OF PRESENTATION

SCHEDULE 1

Regulation 3(1)

FORM OF PRESENTATION

**Presentation of Third Country Goods**

I hereby notify customs that the goods listed on .....  
(document reference)

\*attached/not attached

Arrived at .....  
(name of wharf, airport, etc.)

on ..... (date) at .....(time)

I present the goods under Article 5 of the Council Regulation (EEC) No. 4151/88.

Signature.....

Name.....

Company.....

Status.....

Date.....

\*Delete as appropriate

Status: This is the original version (as it was originally made).

SCHEDULE 2

Regulation 4

FORM OF SUMMARY DECLARATION

Regulation 4

SCHEDULE 2

FORM OF SUMMARY DECLARATION

Summary Declaration  
(of goods arrived from non EC countries)

O R I G I N A L	1	1. * Ships name/Aircraft flight number  Date of arrival ...../...../.....	2. *Bill of Lading/Air Waybill number	
		3. Port or place of loading	4. Identification of transport (vehicle reg. no./container no.)	
		5. Original place of loading		
		6. Destination of goods		
		1	7. Description of goods	Identification marks of packages and containers
8. Please list any other customs documents completed:				
<p><b>9. DECLARATION</b> I declare that the information given on this form is true and correct.</p> <p>† Signature .....</p> <p>Name ..... <small>(IN BLOCK LETTERS)</small></p> <p>Name of Company.....</p> <p>Address .....</p> <p>.....</p> <p>Status ..... Date .....</p> <p><b>Warning: there are heavy penalties for making false declarations</b></p>				
		<b>For Official use only</b>	<p>† <b>Notes:</b> Signatory should be either the;</p> <p>1. Master/Captain of ship or aircraft. 2. Person(s) responsible for transport in the U.K. 3. Shipping line, Airline or Haulier, or 4. Agent approved by 1, 2 or 3.</p>	
			Office date stamp	



## SCHEDULE 3

Regulation 7

## DISAPPLICATION OF ENACTMENTS TO GOODS FROM OUTSIDE EC

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*The Ships' Report, Importation and Exportation  
by Sea Regulations 1981(14)***Regulations to be disapplied**

Regulation 8	Landing, unloading, removal
Regulation 9	Transshipment

*The Aircraft (Customs and Excise) Regulations  
1981(15)***Regulations to be disapplied**

Regulation 4(1)(e)	Unloading
Regulation 4(1)(f)	Transit sheds
Regulation 4(2)(b)	Failure to arrive at examination stations
Regulation 5	Conditions of unloading
Regulation 6	Removal of unloaded goods

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## SCHEDULE 4

Regulation 8

## OFFENCES

## Provisions of the Council Regulation

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Article 3 — paragraph 1	Imported goods to be conveyed to customs office or free zone by specified route.
Article 4 — paragraph 1	Importer to notify customs where unable to comply with Article 3.1.
Article 4 — paragraph 2	Person in charge of ship or aircraft forced into United Kingdom to notify when he cannot comply with the provisions of Article 3.1.
Article 4 — paragraph 3	Goods to be brought under customs control.
Article 5 — the first indent	Imported goods to be presented.
Article 7	Authorised sampling of goods.
Article 8	Summary declaration to be lodged for all goods presented.
Article 9 — paragraph 1	Summary declaration to be in prescribed form.
Article 9 — paragraph 3	Summary declaration to be signed by person lodging it.

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(14) S.I. 1981/1260.

(15) S.I. 1981/1259.

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Article 11 — paragraph 1	Unloading or transhipment by permission and at approved places; notification of unauthorised unloading due to imminent danger.
Article 11 — paragraph 2	Goods to be unloaded as required.
Article 12 — paragraph 1	Re-presentation of goods not unloaded.
Article 12 — paragraph 2	Re-presentation of unloaded goods.
Article 13	Unauthorised movement.
Article 15 — paragraph 1	Goods to be entered within prescribed period.
Article 17 — paragraph 1	Goods in temporary storage to be stored in approved places.
Article 18	Forms of handling of goods in temporary storage.
Article 21	Special declaration to be lodged when required for goods in temporary storage.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

From 1st January 1992 the customs procedure to be applied on the arrival of goods from places outside the EC will be governed by Council Regulation (EEC) No. 4151/88(16) . From that date wharves, transit sheds and airport examination stations for the loading, unloading and storage of goods imported from outside the EC will be approved by the Commissioners directly under that regulation.

These changes are reflected in the Customs and Excise Management Act 1979 by a number of textual changes including amendments of the definitions, indexed in section 1, of “approved wharf”, “examination station”, “transit shed” and by the disapplication of certain provisions of statutory instruments to goods arriving from places outside the EC.

Provisions so amended or disappplied will remain in force for the purposes of goods imported and exported between the United Kingdom and other member states of the EC and of goods exported from the United Kingdom to places outside the EC.

Regulations 3, 4 and 5 lay down rules which supplement the procedure to be followed for presentation, summary declaration and entry of the goods. These provisions are in implementation of that Council Regulation and also Council Directive 79/695/EEC(17) on the harmonisation of procedures for the release of goods for free circulation.

The Regulations provide for penalties and forfeiture of the goods in the event of contravention of the procedures.

(16) OJ No.L 367, 31.12.88, p.1.

(17) OJ No.L 205, 13.8.79, p.19.

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