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STATUTORY INSTRUMENTS

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**1991 No. 2725**

**The Customs Warehousing Regulations 1991**

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

- 3.—(1) Subject to regulation 4 below the Act shall be amended as follows.
- (2) In section 1(1) (interpretation)—
- (a) the definition of “customs warehouse” shall be omitted; and
  - (b) there shall be inserted the following definition:  
““victualling warehouse” means a place of security approved by the Commissioners under subsection (2) (whether or not it is also a place approved under subsection (1) of section 92 below).”
- (3) In section 27 (officers' powers of boarding), there shall be inserted after subsection (1)(1) the following—
- “(1A) For the purposes of subsection (1) above “customs warehouse” means a victualling warehouse or a place approved by the Commissioners under Article 3 of Commission Regulation (EEC) No. 2561/90.”
- 3.—(4) In section 92(2) (approval of warehouses)—
- (a) for subsection (2) there shall be substituted the following—  
“(2) Functions with respect to the approval of warehouses for the purposes of Article 38 of Commission Regulation (EEC) No. 3665/87(3) shall be exercised by the Commissioners; and a warehouse approved by them for such purposes is referred to in this Act as a “victualling warehouse”.”
  - (b) in subsection (3), for “customs” there shall be substituted “victualling”; and
  - (c) in subsection (4), for “customs warehouse” there shall be substituted “victuall ing warehouse”.
- (5) In section 98(4) (definition of prescribed period for purposes of procedure when warehouse ceases to be approved) for “customs warehouse” there shall be substituted “victualling warehouse”.

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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).  
(2) Section 92(2)(b) was substituted by the Finance Act 1988 (c. 39), section 9(1).  
(3) OJ No. L351, 14.12.87, p. 1. This Regulation has been amended by Commission Regulation (EEC) No. 3494/88 (OJ No. L306, 11.11.88, p. 24), Commission Regulation (EEC) No. 3993/88 (OJ No. L354, 22.12.88, p. 22), Commission Regulation (EEC) No. 3947/89 (OJ No. L379, 28.12.89, p. 29), Commission Regulation (EEC) No. 354/90 (OJ No. L38, 10.2.90, p. 34), Commission Regulation (EEC) No. 1615/90 (OJ No. L152, 16.6.90, p. 33) and Commission Regulation (EEC) No. 189/91 (OJ No. L20, 26.1.91, p. 28).