
STATUTORY INSTRUMENTS

1993 No. 3014

CUSTOMS AND EXCISE

**The Community Customs Code (Consequential
Amendment of References) Regulations 1993**

Made - - - - - *2nd December 1993*
Laid before Parliament *10th December 1993*
Coming into force - - - *1st January 1994*

The Commissioners of Customs and Excise, being a Department designated for the purposes of section 2(2) of the European Communities Act 1972⁽¹⁾ in relation to customs matters of the European Communities⁽²⁾, 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 Community Customs Code (Consequential Amendment of References) Regulations 1993 and shall come into force on 1st January 1994.

Amendments of the Management Act

2.—(1) The Customs and Excise Management Act 1979⁽³⁾ shall be amended as follows.

(2) In each of sections 20(3) (approval of wharves), 22(3) (approval of examination stations at customs and excise airports), 25(3) (approval of transit sheds) and 42(3) (power to regulate unloading, removal etc. of imported goods), for the words “Article 3.3 of Council Regulation (EEC) No. 2726/90”⁽⁴⁾ there shall be substituted the words “Article 165 of Council Regulation (EEC) No. 2913/92 and Article 311 of Commission Regulation (EEC) No. 2454/93”⁽⁵⁾.

(3) In each of sections 20A (approved wharves) and 22A (examination stations), for the words “Article 11 of Council Regulation (EEC) No. 4151/88”⁽⁶⁾ there shall be substituted the words “Article 46 of Council Regulation (EEC) No. 2913/92”.

(1) 1972 c. 68.

(2) S.I.1977/980.

(3) 1979 c. 2.

(4) OJ No. L262, 26.9.90, p.1.

(5) Council Regulation: OJ No. L302, 19.10.92, p.1; Commission Regulation: OJ No. L253, 11.10.93, p.1.

(6) OJ No. L367, 31.12.88, p.1.

(4) In section 25A (transit sheds), for the words “Article 17 of Council Regulation (EEC) No. 4151/88” there shall be substituted the words “Article 51 of Council Regulation (EEC) No. 2913/92”.

(5) In section 27(1A) (officers' powers of boarding), for the words “Article 3 of Commission Regulation (EEC) No. 2561/90”(7) there shall be substituted the words “Article 98 of Council Regulation (EEC) No. 2913/92 or Article 505 of Commission Regulation (EEC) No. 2454/93”.

(6) In section 75C(1) (records relating to goods subject to certain transit arrangements)–

(a) for the words “Commission Regulation (EEC) No. 1214/92”(8) there shall be substituted the words “Title II of Part II of Commission Regulation (EEC) No. 2454/93”;

(b) for the words “Article 16” there shall be substituted the words “Article 324”.

(7) In section 77C(1)(a) (information powers relating to goods subject to certain transit arrangements), for the words “Article 16” there shall be substituted the words “Article 324”.

Amendment of Free Zone Regulations

3. For the Schedule to the Free Zone Regulations 1991(9) there shall be substituted Schedule 1 to these Regulations.

Amendments of Importation of Goods Regulations

4.—(1) The Customs Controls on Importation of Goods Regulations 1991(10) shall be amended as follows.

(2) In regulation 2–

(a) for the words “Council Regulation (EEC) No. 4151/88” there shall be substituted the words “Council Regulation (EEC) No. 2913/92”;

(b) the following definition shall be inserted after the definition of “the Council Regulation”–
““the Commission Regulation” means the Commission Regulation (EEC) No. 2454/93”

(3) In regulation 3(1) for the words “as required by Article 5, second paragraph,” there shall be substituted the words “when presentation of the goods is required by Article 40”.

(4) In regulation 3(3) for the words “Article 5, second paragraph” there shall be substituted the words “Article 40”.

(5) In regulation 4 for the words “Article 8” there shall be substituted the words “Article 43”.

(6) In regulation 5 for the words “Article 15” there shall be substituted the words “Article 49”.

(7) In regulation 7 for the words “Article 3.3 of Council Regulation (EEC) No. 2726/ 90” there shall be substituted the words “Article 165 of the Council Regulation and Article 311 of the Commission Regulation”.

(8) In regulation 8 after the words “Council Regulation” there shall be inserted the words “or any provision of the Commission Regulation”.

(9) In Schedule 1 for the words “Article 5 of the Council Regulation (EEC) No. 4151/ 88” there shall be substituted the words “Article 40 of the Council Regulation”.

(10) For Schedule 4 there shall be substituted Schedule 2 to these Regulations.

(7) OJ No. L246, 10.9.90, p.1.

(8) OJ No. L132, 16.5.92, p.1.

(9) S.I. 1991/2727.

(10) S.I. 1991/2724; regulations 5 and 7 were amended by S.I. 1992/3095.

Amendments of Transit Regulations

5.—(1) The Customs and Excise (Transit) Regulations 1993⁽¹¹⁾ shall be amended as follows.

(2) In regulation 2, in paragraph (a) of the definition of “Consignment Note CIM” and “TR transfer note”, for the words “Articles 72 and 86 respectively of Commission Regulation (EEC) No. 1214/92” there shall be substituted the words “Articles 413 and 427 respectively of Commission Regulation (EEC) No. 2454/93”.

(3) In regulation 2, in the definition of “relevant Community provision”—

(a) in paragraph (a)—

(i) for the words “first, second or third” there shall be substituted the words “first or second”;

(ii) in sub-paragraph (i) for the words “Article 37(3) of Council Regulation (EEC) No. 2726/90” there shall be substituted the words “Article 163(3) of Council Regulation (EEC) No. 2913/92 and Article 381(2) of Commission Regulation (EEC) No. 2454/93”;

(iii) in sub-paragraph (ii) for the words “Articles 81(1) and 96(1) of Commission Regulation (EEC) No. 1214/92” there shall be substituted the words “Articles 422(1) and 437(1) of Commission Regulation (EEC) No. 2454/93”;

(b) in paragraph (b) for the words “fourth or fifth” there shall be substituted the words “third or fourth”.

(4) For the Schedule there shall be substituted Schedule 3 to these Regulations.

Amendment of Customs Warehousing Regulations

6. For the Schedule to the Customs Warehousing Regulations 1991⁽¹²⁾ there shall be substituted Schedule 4 to these Regulations.

New King’s Beam House 22 Upper Ground
London SE1 9PJ
2nd December 1993

Martin Brown
Commissioner of Customs and Exercise

⁽¹¹⁾ S.I. 1993/1353.

⁽¹²⁾ S.I. 1991/2725.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE 1

Regulation 3

“SCHEDULE

Regulation 2

RELEVANT COMMUNITY PROVISIONS

(1) <i>Community Regulation</i>	(2) <i>Relevant Provision</i>	(3) <i>Subject Matter of Provision</i>
Council Regulation (EEC) No. 2913/92	Article 167(4)	Construction of a building requires authorisation.
	Article 172	Activities require authorisation.
	Article 176(1)	Stock records to be kept in approved form and at the disposal of the customs authorities; goods to be identified and movements recorded.
	Article 176(2)	Transshipment documents to be kept at the disposal of the customs authorities.
Commission Regulation (EEC) No. 2454/93	Article 805	Advance notification of activities.
	Article 807	Activities commenced before approval of stock records.
	Article 811	Entry of goods into premises to be recorded immediately in stock records.
	Article 820	Removal of goods from premises to be recorded immediately in stock records.
	Article 823(1)	Prefinanced goods to be presented and declaration lodged.
	Article 823(2)	Form of declaration.
	Article 825	Permitted forms of handling for prefinanced goods.”

SCHEDULE 2

Regulation 4(10)

“SCHEDULE 4

Regulation 8

OFFENCES

<i>Provisions of the Council Regulation</i>	
Article 38(1)	Imported goods to be conveyed to a customs office or a free zone by a specified route.
Article 39(1)	Importer to notify the customs authorities where unable to comply with Article 38(1).
Article 39(2)	Person in charge of ship or aircraft forced into United Kingdom to notify the customs authorities when he cannot comply with the provisions of Article 38(1).
Article 39(3)	Goods to be brought under customs control.
Article 40	Imported goods to be presented.
Article 42	Authorised sampling of goods.
Article 43	Summary declaration to be lodged for all goods presented.
Article 44(1)	Summary declaration to be in prescribed form.
Article 46(1)	Unloading or transhipment by permission and at approved places; notification of unauthorised unloading due to imminent danger.
Article 46(2)	Goods to be unloaded as required.
Article 47	Unauthorised removal of goods.
Articles 49(1) and 59	Goods to be entered within prescribed period.
Article 51(1)	Goods in temporary storage to be stored in approved places.
Article 52	Forms of handling of goods in temporary storage.

<i>Provisions of the Commission Regulation</i>	
Article 183(1)	Summary declaration to be signed by person making it.
Article 184(1)	Re-presentation of goods not unloaded.
Article 184(2)	Re-presentation of unloaded goods.
Article 186	Special declaration to be lodged when required for goods in temporary storage.”

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SCHEDULE 3

Regulation 5(4)

“SCHEDULE

Regulation 2

RELEVANT COMMUNITY PROVISIONS

E.C. REGULATIONS (COMMUNITY TRANSIT)		THE CONVENTION ⁽¹³⁾ (COMMON TRANSIT)		SUBJECT MATTER OF PROVISIONS
(1) COUNCIL REGULATION (EEC) No. 2913/92	(2) COMMISSION REGULATION (EEC) No. 2454/93	(3) APPENDIX I	(4) APPENDIX II	
Article 96(1)	Article 356(1)	Article 11(1) (a) and (b)		Principal’s responsibility for production of goods and T1 document at office of destination and for observance of time limits, identification measures and provisions relating, as the case may be, to Community transit or common transit.
Article 96(2)		Article 11(2)		Responsibility of carrier and recipient for production of goods at office of destination and for observance of time limits and identification measures.
	Article 350	Article 15(1)		Copies of T1 document to accompany the goods.
	Article 352(1)	Article 18(1)		Consignment and copies of T1 document to be

⁽¹³⁾ OJ No. L226, 13.8.87, p.2. The Appendices to the Convention were substituted by Decision Nos. 1/91 and 2/ 92 of the EEC–EFTA Joint Committee on Common Transit (OJ No. L402, 31.12.92, pp.1 and 9 respectively).

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E.C. REGULATIONS (COMMUNITY TRANSIT)		THE CONVENTION ⁽¹³⁾ (COMMON TRANSIT)		
(1) COUNCIL REGULATION (EEC) No. 2913/92	(2) COMMISSION REGULATION (EEC) No. 2454/93	(3) APPENDIX I	(4) APPENDIX II	SUBJECT MATTER OF PROVISIONS
				produced at each office of transit.
	Article 352(2)	Article 18(2)		Carrier to give each office of transit a transit advice note.
	Article 354(1) 1st sentence	Article 20(1) 1st sentence		Transfer of goods under supervision of customs authorities.
Article 94(1)	Article 359	Article 24(1) 1st sub-paragraph		Principal to furnish guarantee.
	Article 219(2)		Article 20(1)	Document for dispatch or export of goods to be presented to office of departure together with declaration to which it relates.
	Article 464			Restriction etc. on exportation from Community to be stated on Community transit document.
	Article 465(1)			When restricted etc. goods placed under a transit procedure other than the Community transit procedure Control Copy T5 to be endorsed with statement of restriction on export.
	Article 419(1)		Article 78(1)	Consignment Note CIM to be

⁽¹³⁾ OJ No. L226, 13.8.87, p.2. The Appendices to the Convention were substituted by Decision Nos. 1/91 and 2/ 92 of the EEC–EFTA Joint Committee on Common Transit (OJ No. L402, 31.12.92, pp.1 and 9 respectively).

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E.C. REGULATIONS (COMMUNITY TRANSIT)			THE CONVENTION ⁽¹³⁾ (COMMON TRANSIT)	
(1) COUNCIL REGULATION (EEC) No. 2913/92	(2) COMMISSION REGULATION (EEC) No. 2454/93	(3) APPENDIX I	(4) APPENDIX II	SUBJECT MATTER OF PROVISIONS
				produced at office of departure.
	Article 421(1)		Article 80(1)	Railway authority to forward to office of destination sheets of Consignment Note CIM.
	Article 434(1)		Article 93(1)	TR transfer note to be produced at office of departure.
	Article 434(7)		Article 93(10)	TR transfer note to be produced at office of destination.
	Article 436(1)		Article 95(1)	Transport undertaking to deliver to office of destination sheets of TR transfer note.
	Article 405(1)(a)		Article 110(1)(a)	Authorised consignor to comply with simplified formalities applicable at the office of departure and conditions of authorisation.
	Article 409(1)		Article 114(1)	Authorised consignee to notify excess quantities, shortages etc., and to send documents to office of destination.

(13) OJ No. L226, 13.8.87, p.2. The Appendices to the Convention were substituted by Decision Nos. 1/91 and 2/ 92 of the EEC–EFTA Joint Committee on Common Transit (OJ No. L402, 31.12.92, pp.1 and 9 respectively).

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E.C. REGULATIONS (COMMUNITY TRANSIT)			THE CONVENTION ⁽¹³⁾ (COMMON TRANSIT)	
(1) COUNCIL REGULATION (EEC) No. 2913/92	(2) COMMISSION REGULATION (EEC) No. 2454/93	(3) APPENDIX I	(4) APPENDIX II	SUBJECT MATTER OF PROVISIONS
	Article 395(1)(a)		Article 125(1)(a)	Formalities to be complied with by authorised consignor under T2L simplified procedure.
	Article 472(2)			Goods to be put to declared use and dispatched to a declared destination.
	Article 493(1)			Authorised consignor to comply with simplified formalities applicable at office of departure and conditions of authorisation.”

SCHEDULE 4

Regulation 6

“SCHEDULE

Regulation 2

RELEVANT COMMUNITY PROVISIONS

(1) <i>Community Regulation</i>	(2) <i>Relevant Provision</i>	(3) <i>Subject Matter of Provision</i>
Council Regulation (EEC) No. 2913/92	Article 59	All goods intended to be placed under a customs procedure shall be covered by a declaration for that customs procedure.
	Article 101(a)	Warehousekeeper to ensure that goods in warehouse are not removed from customs supervision.

⁽¹³⁾ OJ No. L226, 13.8.87, p.2. The Appendices to the Convention were substituted by Decision Nos. 1/91 and 2/ 92 of the EEC–EFTA Joint Committee on Common Transit (OJ No. L402, 31.12.92, pp.1 and 9 respectively).

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(1) <i>Community Regulation</i>	(2) <i>Relevant Provision</i>	(3) <i>Subject Matter of Provision</i>
	Article 101(b)	Warehousekeeper to fulfil obligations arising from storage of goods.
	Article 101(c)	Warehousekeeper to comply with conditions of authorisation.
	Article 105	Designated person to keep stock records in approved form.
	Article 110	Temporary removal requires authorisation.
	Article 111	Transfer requires authorisation.
Commission Regulation (EEC) No. 2454/93	Article 513	Failure to make presentation of goods and lodge declaration.
	Article 269	Authorised use of simplified procedures.
	Article 517	Stock records to be made available to the supervising office.
	Articles 522, 523 and 532	Authorisation for usual forms of handling.
	Article 527	Inventory to be furnished when required.
	Articles 223, 528 and 864	Treatment without customs approved formalities.
	Articles 529–534	Requirement for export declaration.
	Article 536	Customs status and identification of Community goods.”

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make technical amendments to certain provisions to preserve their legal effect after the establishment of the Community Customs Code by Council Regulation (EEC) No. 2913/92 (OJ No. L302, 19.10.92, p.1) and the adoption of Commission Regulation (EEC) No. 2454/93 (OJ

No. L253, 11.10.93, p.1) which implements the Code. Those Community regulations repeal and re-enact earlier instruments with effect from 1st January 1994.

At the time of making these Regulations, certain provisions in the Customs and Excise Management Act 1979 (1979 c. 2) and various statutory instruments relating to customs refer to those earlier Community instruments. These Regulations amend the 1979 Act and the statutory instruments, with effect from 1st January 1994, by substituting references to the Council Regulation and the Commission Regulation for references to the repealed Community instruments.