



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART III

CUSTOMS AND EXCISE CONTROL AREAS

[^{F2}25 Approval of [^{F1}transit sheds][^{F1}temporary storage facilities]

- (1) The Commissioners may approve, for such periods [^{F3}and subject to such conditions and restrictions] as they think fit, places for the deposit of goods imported and [^{F4}not yet cleared out of charge, including goods not yet reported and entered [^{F5}under regulation 5 of the Customs Controls on Importation of Goods Regulations 1991]][^{F4}subject to the control of any officer of Revenue and Customs as a result of Part 1 of the Taxation (Cross-border Trade) Act 2018].
- [In any case where they consider it would facilitate the administration, collection or ^{F6}(1A) enforcement of any duty of customs, the Commissioners may by regulations—
- (a) specify conditions which must be met before an approval is granted, or
 - (b) specify other conditions which they may, in any particular case, require to be met before an approval is granted.
- (1B) In any other case, an approval has effect subject to such conditions and restrictions as the Commissioners think fit.]
- (2) The Commissioners may at any time for reasonable cause revoke or vary the terms of any approval given under this section.
- (3) [^{F7}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 [^{F8}European Union]][^{F9}or to any goods which are moving under the procedure specified in [^{F10}Article 165 of Council Regulation (EEC) No. 2913/92 and Article 311 of Commission Regulation (EEC) No. 2454/93]](transit procedures).]

Status: Point in time view as at 13/09/2018. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 25 is up to date with all changes known to be in force on or before 22 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (4) Where, by any local Act, provision is made for the landing of goods without [^{F11}entry][^{F11}needing to comply with all customs formalities in relation to the goods] for deposit in [^{F12}transit sheds][^{F12}temporary storage facilities] authorised thereunder, the provisions of this Act relating to goods deposited in [^{F12}transit sheds][^{F12}temporary storage facilities] approved under this section shall have effect in relation to goods deposited in [^{F12}transit sheds][^{F12}temporary storage facilities] authorised under that Act.]

Textual Amendments

- F1** Words in s. 25 heading substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 16\(6\)](#)
- F2** Ss. 25 and 25A substituted (1.1.1992) for s. 25 by [S.I. 1991/2724, reg. 6\(7\)](#)
- F3** Words in s. 25(1) omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 16\(2\)\(a\)](#)
- F4** Words in s. 25(1) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 16\(2\)\(b\)](#)
- F5** Words in s. 25(1) substituted (1.1.1993) by [S.I. 1992/3095, reg. 10\(1\), Sch. 1 para. 4.](#)
- F6** S. 25(1A)(1B) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 16\(3\)](#)
- F7** S. 25(3) omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 16\(4\)](#)
- F8** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\), arts. 2, 3, 4 \(with art. 3\(2\)\(3\), 4\(2\), 6\(4\)\(5\)\)](#)
- F9** Words in s. 25(3) added (1.1.1993) by [S.I. 1992/3095, reg. 3\(2\).](#)
- F10** Words in s. 25(3) substituted (1.1.1994) by [S.I. 1993/3014, reg. 2\(2\).](#)
- F11** Words in s. 25(4) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 16\(5\)\(a\)](#)
- F12** Words in s. 25(4) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\), Sch. 7 para. 16\(5\)\(b\)](#)

Status:

Point in time view as at 13/09/2018. This version of this provision has been superseded.

Changes to legislation:

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