



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART III

#### CUSTOMS AND EXCISE CONTROL AREAS

#### **25 Approval of transit sheds**

- (1) The Commissioners may approve, for such periods and subject to such conditions and restrictions as they see 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; and any place so approved is referred to in this Act as a "transit shed".
- (2) 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.
- (3) The Commissioners may at any time for reasonable cause revoke or vary the terms of any approval given under subsection (1) above.
- (4) Any person contravening or failing to comply with any condition or restriction imposed by the Commissioners under subsection (1) above shall be liable on summary conviction to a penalty of £100.