



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IV

CONTROL OF IMPORTATION

Inward entry and clearance

40 Removal of uncleared goods to Queen's warehouse.

- (1) Where in the case of any imported goods—
 - (a) entry has not been made thereof by the expiration of the relevant period; or
 - [^{F1}(b) at the expiration of 21 clear days from the date when they were presented at the proper office of customs and excise they have not been produced for examination and clearance and the failure to produce them is attributable to an act or omission for which the importer is responsible; or]
 - (c) being goods imported by sea and not being in large quantity, they are at any time after the arrival of the importing ship at the port at which they are to be unloaded the only goods remaining to be unloaded from that ship at that port, the proper officer may cause the goods to be deposited in a Queen's warehouse.
- (2) Where any small package or consignment of goods is imported, the proper officer may at any time after the relevant date cause that package or consignment to be deposited in a Queen's warehouse to await entry.
- (3) Without prejudice to section 99(3) below, if any goods deposited in a Queen's warehouse by the proper officer under this section are not cleared by the importer thereof—
 - (a) in the case of goods which are in the opinion of the Commissioners of a perishable nature, forthwith; or
 - (b) in any other case, within 3 months after they have been so deposited or such longer time as the Commissioners may in any case allow,

Status: Point in time view as at 15/11/2001. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 40 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)

the Commissioners may sell them.

(4) In this section—

- (a) “the relevant period” means a period of, in the case of goods imported by air, 7 or, in any other case, 14 clear days from the relevant date; and
- (b) “the relevant date” means, subject to subsection (5) below, the date when report was made of the importing ship, aircraft or vehicle or of the goods under section 35 above, or, where no such report was made, the date when it should properly have been made.

(5) Where any restriction is placed upon the unloading of goods from any ship or aircraft by virtue of any enactment relating to the prevention of epidemic and infectious diseases, then, in relation to that ship or aircraft, “the relevant date” in this section means the date of the removal of the restriction.

Textual Amendments

F1 S. 40(1)(b) substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 10(1), **Sch. 6 para. 5**

Modifications etc. (not altering text)

C1 S. 40 modified by S.I. 1986/260, **regs. 5(c)**, 18

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