



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART VIII

WAREHOUSES AND QUEEN'S WAREHOUSES AND RELATED PROVISIONS ABOUT PIPE-LINES

93 Regulation of warehouses and warehoused goods

- (1) The Commissioners may by regulations under this section (referred to in this Act as "warehousing regulations") regulate the deposit, keeping, securing and treatment of goods in and the removal of goods from warehouse.
- (2) Warehousing regulations may, without prejudice to the generality of subsection (1) above, include provisions—
 - (a) imposing or providing for the imposition under the regulations of conditions and restrictions subject to which goods may be deposited in, kept in or removed from warehouse or made available there to their owner for any prescribed purpose ;
 - (b) requiring goods deposited in warehouse to be produced to or made available for inspection by an officer on request by him;
 - (c) permitting the carrying out on warehoused goods of such operations (other than operations consisting of the mixing of spirits with wine or made-wine) as "may be prescribed by or allowed under the regulations in such manner and subject to such conditions and restrictions as may be imposed by or under the regulations;
 - (d) for determining, for the purpose of charging or securing the payment of duty, the duties of customs or excise and the rates thereof to be applied to warehoused goods (other than goods falling within section 92(2)(b) above) and in that connection—
 - (i) for determining the time by reference to which warehoused goods are to be classified ;

Status: This is the original version (as it was originally enacted).

- (ii) for determining the time at which warehoused goods are to be treated as having been removed from warehouse;
 - (iii) for ascertaining the quantity which is to be taken as the quantity of warehoused goods;
 - (e) enabling the Commissioners to allow goods to be removed from warehouse without payment of duty in such circumstances and subject to such conditions as they may determine;
 - (f) permitting goods to be destroyed or abandoned to the Commissioners without payment of customs duty in such circumstances and subject to such conditions as they may determine,
- and may contain such incidental or supplementary provisions as the Commissioners think necessary or expedient for the protection of the revenue.
- (3) Warehousing regulations may make different provision for warehouses or parts of warehouses of different descriptions or for goods of different classes or descriptions or of the same class or description in different circumstances.
 - (4) Warehousing regulations may make provision about the removal of goods from one warehouse to another or from one part of a warehouse to another part or for treating goods remaining in a warehouse as if, for all or any prescribed purposes of the customs and excise Acts, they had been so removed; and regulations about the removal of goods may, for all or any prescribed purposes of those Acts, include provision for treating the goods as having been warehoused or removed from warehouse (where they would not otherwise be so treated).
 - (5) Warehousing regulations made by virtue of Paragraph (a) or (c) of subsection (2) above may also provide for the forfeiture of goods in the event of non-compliance with any condition or restriction imposed by virtue of that paragraph or in the event of the carrying out of any operation on warehoused goods which is not by virtue of the said paragraph (c) permitted to be carried out in warehouse.
 - (6) If any person fails to comply with any warehousing regulation or with any condition or restriction imposed under a warehousing regulation he shall be liable on summary conviction to a penalty of £100.
 - (7) In this section "prescribed" means prescribed by warehousing regulations.