



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART VIII

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

98 Procedure on warehouse ceasing to be approved

- (1) Where the Commissioners intend to revoke or not to renew their approval of a warehouse, they shall, not later than the beginning of the prescribed period ending with the date when the revocation is to take effect or the approval is due to expire, as the case may be, give notice of their intention, specifying therein the said date.
- (2) The notice shall be given in writing and shall be deemed to have been served on all persons interested in any goods then deposited in that warehouse, or permitted under the Customs and Excise Acts 1979 to be so deposited between the date of the giving of the notice and the date specified therein, if addressed to the occupier of, and left at, the warehouse.
- (3) If, after the date specified in the notice or such later date as the Commissioners may in any case allow, any goods not duly cleared still remain in the warehouse they may be taken by an officer to a Queen's warehouse and, without prejudice to section 99(3) below, if they are not cleared therefrom within one month may be sold.
- (4) In this section " the prescribed period " means—
 - (a) in the case of a warehouse which is a customs warehouse but not also an excise warehouse, such period as may be prescribed by warehousing regulations ;
 - (b) in the case of a warehouse which is or is also an excise warehouse, 3 months.