



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART VIII

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

99 Provisions as to deposit in Queen's warehouse.

- (1) The following provisions of this section shall have effect in relation to any goods which are deposited in a Queen's warehouse under or by virtue of any provision of the Customs and Excise Acts 1979 [^{F1}or Part 1 of the Taxation (Cross-border Trade) Act 2018].
- (2) Such rent shall be payable while the goods are deposited as may be fixed by the Commissioners.
- (3) If the goods are of a combustible or inflammable nature or otherwise of such a character as to require special care or treatment—
 - (a) they shall, in addition to any other charges payable thereon, be chargeable with such expenses for securing, watching and guarding them as the Commissioners see fit;
 - (b) neither the Commissioners nor any officer shall be liable to make good any damage which the goods may have sustained; and
 - (c) if the proprietor of the goods has not cleared them within a period of 14 days from the date of deposit, they may be sold by the Commissioners;but, in the case of goods deposited by virtue of section 40(2) above, paragraph (c) above shall only apply if the goods are of a combustible or inflammable nature.
- (4) Save as permitted by or under the Customs and Excise Acts 1979 [^{F2}or Part 1 of the Taxation (Cross-border Trade) Act 2018], the goods shall not be removed from the warehouse until—
 - (a) any duty chargeable thereon [^{F3}has been paid]; and

Status: Point in time view as at 31/12/2020.

Changes to legislation: Customs and Excise Management Act 1979, Section 99 is up to date with all changes known to be in force on or before 10 July 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)

- (b) any charges in respect thereof—
 - (i) for their removal to the warehouse, and
 - (ii) under subsections (2) and (3) above,
 have been paid ^{F4}...^{F5}; and
 - (c) the requirements made by or under Part 1 of the Taxation (Cross-border Trade) Act 2018 have been complied with.]
- (5) The officer having the custody of the goods may refuse to allow them to be removed until it is shown to his satisfaction that any freight charges due thereon have been paid.
- (6) If the goods are sold under or by virtue of any provision of the Customs and Excise Acts 1979 [^{F6}or Part 1 of the Taxation (Cross-border Trade) Act 2018], the proceeds of sale shall be applied—
- (a) first, in paying any duty chargeable on the goods;
 - (b) secondly, in defraying any such charges as are mentioned in subsection (4) above; and
 - (c) thirdly, in defraying any charges for freight;
- and if the person who was immediately before the sale the proprietor of the goods makes application in that behalf the remainder, if any, shall be paid over to him.
- (7) When the goods are authorised to be sold under or by virtue of any provision of the Customs and Excise Acts 1979 [^{F7}or Part 1 of the Taxation (Cross-border Trade) Act 2018] but cannot be sold—
- (a) if the goods are to be exported, for a sum sufficient to make the payment mentioned in paragraph (b) of subsection (6) above; or
 - (b) in any other case, for a sum sufficient to make the payments mentioned in paragraphs (a) and (b) of that subsection,
- the Commissioners may destroy the goods.

Textual Amendments

- F1** Words in s. 99(1) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\)](#), [Sch. 7 para. 87\(2\)](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)
- F2** Words in s. 99(4) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\)](#), [Sch. 7 para. 87\(3\)\(a\)](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)
- F3** Words in s. 99(4)(a) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\)](#), [Sch. 7 para. 87\(3\)\(b\)](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)
- F4** Words in s. 99(4) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\)](#), [Sch. 7 para. 87\(3\)\(c\)](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)
- F5** S. 99(4)(c) and word inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(1\)\(a\)](#), [Sch. 7 para. 87\(3\)\(d\)](#) (with savings and transitional provisions in [S.I. 2020/1449, reg. 3](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(a\)](#)

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- F6** Words in s. 99(6) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 87(4)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F7** Words in s. 99(7) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 87(5)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)

Modifications etc. (not altering text)

- C1** S. 99 modified by S.I. 1986/260, **regs. 5(j)**, 18
- C2** S. 99 applied (10.1.2012) by The Postal Packets (Revenue and Customs) Regulations 2011 (S.I. 2011/3036), **regs. 1, 16** (with reg. 25)

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