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STATUTORY INSTRUMENTS

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**1992 No. 3095**

**CUSTOMS AND EXCISE**

**The Customs and Excise (Single Market etc.) Regulations 1992**

*Made* - - - - *8th December 1992*  
*Laid before Parliament* *11th December 1992*  
*Coming into force* - - *1st January 1993*

The Commissioners of Customs & Excise, in exercise of the powers conferred upon them by sections 26, 35, 42 and 66 of the Customs and Excise Management Act 1979<sup>(1)</sup> and additionally, being a Department designated for the purposes of section 2(2) of the European Communities Act 1972<sup>(2)</sup> in relation to customs matters of the European Communities<sup>(3)</sup>, in exercise of the powers conferred upon them by the said section 2(2) and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Customs and Excise (Single Market etc.) Regulations 1992 and shall come into force on 1st January 1993.

**Interpretation**

2. In these Regulations “the 1979 Act” means the Customs and Excise Management Act 1979.

**Amendment of the 1979 Act**

3. The 1979 Act shall be amended as follows.

(1) In section 1(1) (interpretation) the definition of “approved route” shall be omitted.

(2) In sections 20(3) (approval of wharves), 22(3) (approval of examination stations at customs and excise airports), 25(3) (approval of transit sheds) and 42(3) (power to regulate unloading, removal, etc. of imported goods)<sup>(4)</sup> respectively there shall be added at the end “or to any goods

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(1) 1979 c. 2; section 26 was amended by the Finance Act 1983 (c. 28), section 7(1)—(3); section 42 was modified by S.I.1990/2167; section 66(1) was amended by the Isle of Man Act 1979 (c. 58), section 13 and Schedule 1, paragraph 14, and was modified by S.I. 1990/2167.

(2) 1972 c. 68.

(3) S.I. 1977/980.

(4) Sections 20, 22, 25 were substituted, and section 42(3) was added, by S.I. 1991/2724.

which are moving under the procedure specified in Article 3.3 of Council Regulation (EEC) No. 2726/90(5) (transit procedures).”.

(3) In section 26(1) (power to regulate movements of goods into and out of Northern Ireland by land), paragraph (a) shall be omitted.

(4) In section 35 (report inwards)—

(a) in subsection (1) the words after “applies” shall be omitted;

(b) in subsection (6)—

(i) for “aircraft or vehicle” there shall be substituted “or aircraft”,

(ii) for “flight or journey” there shall be substituted “or flight”;

(c) in subsection (7)—

(i) “or after a vehicle crosses the boundary into Northern Ireland” shall be omitted,

(ii) “or the person in charge of the vehicle” shall be omitted;

(d) subsection (8) shall be omitted.

(5) Sections 37(6) (entry of goods on importation), 38(7) (acceptance of incomplete entry) and 38A(8) (examination of goods for purpose of making entry) shall cease to have effect.

(6) In section 63 (entry outwards of exporting ships)—

(a) in subsection (1), after “exportation” (in the first place where it occurs) there shall be inserted “to a place outside the member States” and for “the United Kingdom” there shall be substituted “those States”;

(b) in subsection (2), for “United Kingdom” (in the second place where it occurs) there shall be substituted “member States”;

(c) in subsection (7)(9), after “United Kingdom” (in the first place where it occurs) there shall be inserted “or the member States”.

(7) In section 64(1)(10) (clearance outwards of ships and aircraft), for “United Kingdom” there shall be substituted “member States”.

(8) After section 75A(11)(records relating to importation and exportation) there shall be inserted the following—

**“Records relating to firearms**

**75B.**—(1) Every person who is concerned (in whatever capacity) in the importation or exportation of weapons or firearms within the meaning of Council Directive 91/477/EEC(12) (control of acquisition and possession of such goods) shall keep such records as the Commissioners may require for the purposes of that Directive.

(2) Subsections (2) to (6) of section 75A above shall apply in relation to any requirement under this section and to the records kept in pursuance of this section as they apply in relation to any requirement under that section and to the records kept in pursuance of that section.

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(5) OJ No. L262, 26.9.90, p. 1.

(6) Section 37 was amended by the Finance Act 1981 (c. 35), section 10(1) and Schedule 6, paragraph 1 and section 139(6) and Schedule 19, Part I; the Finance Act 1984 (c. 43), section 8 and Schedule 4, Part II, paragraph 3 and section 9 and Schedule 5, paragraph 1.

(7) Section 38 was substituted by the Finance Act 1981 (c. 35), section 10(1) and Schedule 6, paragraph 2.

(8) Section 38A was inserted by the Finance Act 1981 (c. 35), section 10(1) and Schedule 6, paragraph 3.

(9) Section 63(7) was inserted by the Isle of Man Act 1979 (c. 58), section 13 and Schedule 1, paragraph 12.

(10) Section 64(1) was amended by the Isle of Man Act 1979 (c. 58), section 13, and Schedule 1, paragraph 13.

(11) Section 75A was inserted by the Finance Act 1987 (c. 16), section 9.

(12) OJ No. L256, 13.9.91, p. 51.

### **Records relating to goods subject to certain transit arrangements**

**75C.**—(1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods which are subject to the transit arrangements set out in Commission Regulation (EEC) No. 1214/92<sup>(13)</sup> shall keep such records as the Commissioners may require for the purposes of Article 16 of that Regulation (verification of procedures and documents).

(2) Subsections (2) to (6) of section 75A above shall apply in relation to any requirement under this section and to the records kept in pursuance of this section as they apply in relation to any requirement under that section and to the records kept in pursuance of that section.”.

(9) After section 77A<sup>(14)</sup>(information powers) there shall be inserted the following—

#### **“Information powers relating to firearms**

**77B.**—(1) Every person who is concerned (in whatever capacity) in the importation or exportation of weapons or firearms within the meaning of the Directive mentioned in section 75B(1) above shall—

- (a) furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to such goods or to the importation or exportation as the Commissioners may specify for the purposes of that Directive; and
- (b) if so required by an officer for such purposes, produce or cause to be produced for inspection by the officer—
  - (i) at the principal place of business of the person upon whom the demand is made or at such other place as the officer may reasonably require, and
  - (ii) at such time as the officer may reasonably require, any documents relating to such goods or to the importation or exportation.

(2) Subsections (2) to (7) of section 77A<sup>(15)</sup> above shall apply in relation to any requirement under this section as they apply in relation to any requirement under that section. goods to

#### **Information powers relating to goods subject to certain transit arrangements**

**77C.**—(1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods which are subject to the transit arrangements set out in the Commission Regulation mentioned in section 75C(1) above shall—

- (a) furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to the goods or to the importation or exportation as the Commissioners may specify for the purposes of Article 16 of that Regulation (verification of procedures and documents); and
- (b) if so required by an officer for such purposes, produce or cause to be produced for inspection by the officer—
  - (i) at the principal place of business of the person upon whom the demand is made or at such other place as the officer may reasonably require, and
  - (ii) at such time as the officer may reasonably require, any documents relating to such goods or to the importation or exportation.

<sup>(13)</sup> OJ No. L132, 16.5.92, p. 1.

<sup>(14)</sup> Section 77A was inserted by the Finance Act 1987 (c. 16), section 10.

<sup>(15)</sup> The amount of the penalty on the level of the standard scale referred to in section 77A(7) has been increased most recently in relation to England and Wales and Scotland by the Criminal Justice Act 1991 (c. 53), section 17, which was brought into force by S.I. 1992/333; the amount in relation to Northern Ireland is set out in S.R. (N.I.) 1984 No. 253.

(2) Subsections (2) to (7) of section 77A above shall apply in relation to any requirement under this section as they apply in relation to any requirement under that section.”

(10) After section 78(1A)(16) (customs and excise control of persons entering the United Kingdom) there shall be inserted a new subsection as follows—

“(1B) Subsection (1) above does not apply to a person entering the United Kingdom from another member State, except—

- (a) where he arrives at a customs and excise airport in an aircraft in which he began his journey in a place outside the member States; or
- (b) as respects such of his baggage as—
  - (i) is carried in the hold of the aircraft in which he arrives at a customs and excise airport, and
  - (ii) notwithstanding that it was transferred on one or more occasions from aircraft to aircraft at an airport in a member State, began its journey by air from a place outside the member States.”

#### **Amendment of Ship’s Report etc. Regulations**

4. After regulation 11 of the Ship’s Report, Importation and Exportation by Sea Regulations 1981(17) there shall be added the following—

“12.—(1) The Commissioners and the proper officer shall exercise their powers under regulations 8 to 11 above so as to secure that the obligations imposed by those regulations do not, except in a case falling within paragraph (2) below, prevent, restrict or delay the movement between different member States of any goods or ship entering or leaving the United Kingdom.

(2) The cases mentioned in paragraph (1) above are those where it appears to the Commissioners or the proper officer that there are reasonable grounds for believing that the movement in question is not in fact between different member States or that compliance with an obligation imposed by those regulations is required for purposes connected with—

- (a) securing the collection of any Community customs duty or giving effect to any Community legislation relating to any such duty;
- (b) the enforcement of any prohibition or restriction for the time being in force by virtue of any Community legislation with respect to the movement of goods into or out of the member States; or
- (c) the enforcement of any prohibition or restriction for the time being in force by virtue of any enactment with respect to the importation or exportation of goods into or out of the United Kingdom.”

#### **Amendment of Aircraft Regulations**

5. After regulation 8 of the Aircraft (Customs and Excise) Regulations 1981(18) there shall be added the following—

“9.—(1) The Commissioners and the proper officer shall exercise their powers under regulations 4 to 8 above so as to secure that the obligations imposed by those regulations do not, except in a case falling within paragraph (2) below, prevent, restrict or delay the

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(16) Section 78(1A) was inserted by the Isle of Man Act 1979 (c. 58), section 13 and Schedule 1, paragraph 18.

(17) S.I. 1981/1260, amended by S.I. 1986/1819.

(18) S.I. 1981/1259.

movement between different member States of any goods or passenger entering or leaving the United Kingdom.

(2) The cases mentioned in paragraph (1) above are those where it appears to the Commissioners or the proper officer that there are reasonable grounds for believing that the movement in question is not in fact between different member States or that compliance with an obligation imposed by those regulations is required for purposes connected with—

- (a) securing the collection of any Community customs duty or giving effect to any Community legislation relating to any such duty;
- (b) the enforcement of any prohibition or restriction for the time being in force by virtue of any Community legislation with respect to the movement of goods into or out of the member States; or
- (c) the enforcement of any prohibition or restriction for the time being in force by virtue of any enactment with respect to the importation or exportation of goods into or out of the United Kingdom.”.

#### **Amendment of Pleasure Craft Regulations**

**6.** In regulation 2 of the Pleasure Craft (Arrival and Report) Regulations 1990(**19**) the definition of “pleasure craft” shall be amended by the substitution of “a place outside the member States” for “abroad”.

#### **Amendment of Importation of Goods Regulations**

**7.** In the Customs Controls on Importation of Goods Regulations 1991(**20**)—

- (a) in regulation 5—
  - (i) in paragraph (1), for “fourteen” and “seven” there shall be substituted respectively “forty-five” and “twenty”,
  - (ii) in paragraph (2), the words after “officer” shall be omitted;
- (b) in regulation 7 there shall be added at the end “or which are moving under the procedure specified in Article 3.3 of Council Regulation (EEC) No. 2726/90(**21**) (transit procedures)”.

#### **Northern Ireland**

**8.** The following customs and excise stations are hereby appointed for the examination of goods being imported or exported by land—

- Custom House, Newry;
- Custom House, Enniskillen;
- Customs' Office, Lisahally, Londonderry.

**9.** The Customs (Land Boundary) Regulations 1953(**22**) and the Customs (Land Boundary) Regulations 1965(**23**) are hereby revoked.

**10.**—(1) The enactments mentioned in Schedule 1 to these Regulations shall have effect subject to the amendments there specified (being amendments consequential on regulation 3(5)).

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(19) S.I. 1990/1169.

(20) S.I. 1991/2724.

(21) OJ No. L262, 26.9.90, p. 1.

(22) S.I. 1953/1532.

(23) S.I. 1965/1031.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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(2) The enactments mentioned in Schedule 2 to these Regulations are hereby repealed to the extent specified in the third column of that Schedule.

New King's Beam House 22 Upper Ground  
London SE1 9PJ  
8th December 1992

*M. J. Eland*  
Commissioner of Customs and Excise

## SCHEDULE 1

Regulation 10(1)

### AMENDMENTS IN CONNECTION WITH REPEAL OF SECTION 37 OF THE 1979 ACT

#### General modification of enactments

1. Any reference in any enactment, or subordinate legislation within the meaning of section 21(1) of the Interpretation Act 1978(24), to an entry on the importation of goods shall, unless the context otherwise requires, be treated as including an entry of such goods under regulation 5 of the Customs Controls on Importation of Goods Regulations 1991.

#### Specific amendments

2. In the definition of “perfect entry” in section 1(1) of the 1979 Act(25) (interpretation), for “section 37 below” there shall be substituted “regulation 5 of the Customs Controls on Importation of Goods Regulations 1991”.

3. In section 5(3) of the 1979 Act (time of importation, exportation etc. of goods brought by sea), for “section 37 below” there shall be inserted “regulation 5 of the Customs Controls on Importation of Goods Regulations 1991”.

4. In section 25(1) of the 1979 Act(26) (approval of transit sheds), for “under this Act” there shall be substituted “under regulation 5 of the Customs Controls on Importation of Goods Regulations 1991”.

5. For subsection (1) of section 37A of the 1979 Act(27) (initial and supplementary entries) there shall be substituted the following—

“(1) The Commissioners may—

- (a) give such directions as they think fit for enabling an entry under regulation 5 of the Customs Controls on Importation of Goods Regulations 1991 to consist of an initial entry and a supplementary entry where the importer is authorised for the purposes of this section in accordance with the directions; and
- (b) include in the directions such supplementary provision in connection with entries consisting of initial and supplementary entries as they think fit.”

6. In section 37B(6) of the 1979 Act(28) (postponed entry), for “section 37(1) above” there shall be substituted “regulation 5 of the Customs Controls on Importation of Goods Regulations 1991”.

7. In sections 75A(1)(29) (records relating to importation and exportation), 77(1)(a)(30)(information in relation to goods imported or exported) and 77A(1)(31) (information powers) respectively of the 1979 Act, for the words from “an” to “Act” there shall be substituted “for that purpose an entry is required by regulation 5 of the Customs Controls on Importation of Goods Regulations 1991 or an entry or specification is required by or under this Act”.

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(24) 1978 c. 30.

(25) The definition of “perfect entry” is repealed by the Finance Act 1981 (c. 35), section 139(6) and Schedule 19, Part I as from a day to be appointed.

(26) Section 25 was substituted by S.I. 1991/2724.

(27) Section 37A was inserted by the Finance Act 1984 (c. 43), section 9 and Schedule 5, paragraph 2 section 37A(1)(b) was amended by the Finance Act 1990 (c. 29), section 132 and Schedule 19, Part I.

(28) Section 37B was inserted by the Finance Act 1984 (c. 43), section 9 and Schedule 5, paragraph 2; section 37B(6A) was inserted by the Finance Act 1990 (c. 29), section 7 and Schedule 3, paragraphs 1 and 3.

(29) Section 75A was inserted by the Finance Act 1987 (c. 16), section 9.

(30) Section 77(1)(a) was amended by the Finance Act 1987 (c. 16), section 10 and section 72(7) and Schedule 16, Part III.

(31) Section 77A was inserted by the Finance Act 1987 (c. 16), section 10.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

8. In Item 1 of Group 15 of Schedule 5 to the Value Added Tax Act 1983<sup>(32)</sup> (zero-rating of imports, exports etc.), for “section 37 of the Customs and Excise Management Act 1979” there shall be substituted “regulation 5 of the Customs Controls on Importation of Goods Regulations 1991”.

## SCHEDULE 2

Regulation 10(2)

## REPEALS

<i>Chapter</i>	<i>Short title</i>	<i>Extent of repeal</i>
1979 c. 2.	The Customs and Excise Management Act 1979.  In section 26(1), paragraph (a).  In section 35, in subsection (1) the words after “applies”, in subsection (7) the words “or after a vehicle crosses the boundary into Northern Ireland” and “or the person in charge of the vehicle” and subsection 8.  Section 37.  Section 38.  Section 38A.	In section 1(1), the definition of “approved route”.
1981 c. 35.	The Finance Act 1981.	In Schedule 6, paragraphs 1 to 3.
1984 c. 43.	The Finance Act 1984.  In Schedule 5, paragraph 1.	In Schedule 4, Part II, paragraph 3.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The effect of these Regulations, which come into force on 1 January 1993, is in the main to supplement the provisions of section 4 of the Finance (No. 2) Act 1992, by the removal of routine customs controls at ports and airports and at the Northern Ireland land boundary, in order to meet the United Kingdom’s obligations in the Single Market with respect to the movement of persons and goods between member States. For that purpose regulations 3 to 6 amend the Customs and Excise

<sup>(32)</sup> 1983 c. 55.



Management Act 1979, the Ship's Report, Importation and Exportation by Sea Regulations 1981, the Aircraft (Customs and Excise) Regulations 1981 and the Pleasure Craft (Arrival and Report) Regulations 1990; regulation 9 revokes the regulations made for the land boundary (regulation 8 re-appoints two of the examination stations in the Province and appoints one new one—at Lisahally).

In certain cases where powers to require the furnishing of information and the keeping of records have depended upon the making of entries (which will no longer be required, by virtue of these Regulations and by the relaxation of export requirements under section 53(7) of the 1979 Act) such powers are preserved by Regulation 3(8) and (9) in pursuance of EC law: the control of weapons under Council Directive No. [91/477/EEC](#)(**33**) and the verification of Community transit procedures under Commission Regulation ([EEC](#)) No. [1214/92](#)(**34**).

Regulation 3(10), whilst removing the requirement to declare items of baggage on entering the United Kingdom from another member State, implements Council Regulation ([EEC](#)) No. [3925/91](#)(**35**) to preserve such requirement in certain cases where a journey has begun in a place outside EC territory.

The amendments made to the Customs Controls on Importation of Goods Regulations 1991 are not single market measures. Regulation 7(a)(i) increases the time-limits for the making of entries in pursuance of Article 15 of Council Regulation ([EEC](#)) No. [4151/88](#)(**36**). Regulation 7(a)(ii) removes certain direction-making powers relating to the form and manner of making entries, being procedure which is now governed by Council Regulation ([EEC](#)) No. [717/91](#)(**37**). Regulation 7(b), in pursuance of Article 23 of Council Regulation ([EEC](#)) No. [4151/88](#), disapplies certain statutory instruments to goods which move under Community transit procedure.

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(33) OJ No. L256, 13.9.91, p.51.

(34) OJ No. L132, 16.5.92, p.1.

(35) OJ No L374, 31.12.91, p.4.

(36) OJ No. L367, 31.12.88, p.1.

(37) OJ No. L78, 26.3.91, p.1.