SCHEDULES

SCHEDULE 8

MISCELLANEOUS CUSTOMS AND EXCISE AMENDMENTS

PART I

AMENDMENTS OF CUSTOMS AND EXCISE MANAGEMENT ACT 1979

Procedure on warehouse ceasing to be approved

4 In section 98—

(a) at the end of subsection (1) there shall be inserted the words " and, unless the notice has been withdrawn or extended, the warehouse shall cease to be approved on that date "; and

(b) for subsection (3) there shall be substituted—

"(3) If after the date on which the warehouse ceases to be approved any goods not duly cleared still remain in the former warehouse—

(a) 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 from it within one month may be sold ; or

(b) if the Commissioners so allow, they may remain in the former warehouse and if they are not cleared from it within one month may be sold.

(3A) Where in accordance with paragraph (b) above goods remain in the warehouse after the revocation or expiry of the Commissioners' approval—

(a) subsections (6) and (7) of section 99 below shall apply to them as if they were deposited in a Queen's warehouse under the Customs and Excise Acts 1979 ; and

(b) sections 93, 94, 95 and 97 above and section 100 below shall apply and any security given by bond or otherwise and any condition imposed by or under the customs and excise Acts shall continue to have effect, as if the former warehouse were still a warehouse."