

*Changes to legislation:* There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 2. (See end of Document for details)

## SCHEDULES

### SCHEDULE 2

#### PROTECTION OF REVENUES DERIVED FROM EXCISE DUTIES

##### Commencement Information

- II** Sch. 2 wholly in force; Sch. 2 not in force at Royal Assent see s. 3(2); Sch. 2 partly in force at 9.12.1992 by S.I. 1992/3104, art. 2, Sch. 2 wholly in force at 1.6.1993 by S.I. 1993/1341, art. 2, Sch.

##### *The Customs and Excise Management Act 1979 (c. 2)*

- 2 (1) In section 93 of that Act (regulation of warehouses and warehoused goods), for subsection (1) there shall be substituted the following subsection—
- “(1) The Commissioners may by regulations under this section (referred to in this Act as “warehousing regulations”)—
- (a) prohibit the deposit or keeping of goods in a warehouse except where the occupier of the warehouse has been approved by the Commissioners in accordance with the regulations and where such conditions as may be prescribed in relation to that occupier are satisfied;
  - (b) otherwise regulate the deposit, keeping, securing and treatment of goods in a warehouse;
  - (c) make provision with respect to goods which are required to be deposited in a warehouse;
  - (d) regulate the removal of goods from a warehouse and make provision with respect to goods which have lawfully been permitted to be removed from a warehouse without payment of duty; and
  - (e) make provision, in relation to goods which have been warehoused or are required to be deposited in a warehouse with respect to the keeping, preservation and production of records and the furnishing of information.”
- (2) In subsection (2) of that section (further provision that may be made by warehousing regulations)—
- (a) after paragraph (d) there shall be inserted the following paragraphs—
    - “(da) providing for all or any prescribed purposes of the customs and excise Acts—
      - (i) for goods to be treated as warehoused where in a prescribed case they are in the custody or under the control of an approved occupier of a warehouse; and
      - (ii) for goods to be treated, at such times before the excise duty point for those goods as may be

*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 2. (See end of Document for details)*

prescribed or as may be determined under the regulations, as goods which are required to be deposited in a warehouse;

- (db) providing for the revocation of the approval under regulations of any occupier of a warehouse and applying, with modifications, any of the provisions of section 98 below in relation to such a revocation or to cases where such an approval is not renewed;”
- (b) in paragraph (ee), for “to be warehoused” there shall be substituted “ required to be deposited in a warehouse ”;
- (c) after paragraph (f) there shall be inserted the following paragraphs—
  - “(fa) requiring goods which are required to be deposited in a warehouse or which have lawfully been permitted to be removed from a warehouse without payment of duty to be accompanied by such documents in such form and containing such particulars as may be prescribed;
  - (fb) imposing or providing for the imposition under the regulations of requirements on persons concerned in any prescribed respect with the carriage of such goods to keep and preserve the documents that are required to accompany the goods;
  - (fc) imposing or providing for the imposition under the regulations of requirements on a person so concerned to produce or cause to be produced any documents which are required to accompany any goods by virtue of paragraph (fa) above to an officer when required to do so for the purpose of allowing the officer to inspect them, to copy or take extracts from them or to remove them at a reasonable time and for a reasonable period;”
- (d) in paragraph (g), after “are” there shall be inserted “ required ”;
- (e) in the definition of “relevant business activity” after the word “are”, in the first place where it occurs, there shall be inserted “ required ”.

(3) In subsection (2A) of that section (compensation where removed documents are lost)

- (a) after the word “documents”, in each place where it occurs, there shall be inserted “ or records ”; and
- (b) for “(2)(j)” there shall be substituted “ (2)(fc) or (j) ”.

(4) In subsection (3) of that section (power to make different provision for different warehouses and goods), after the word “for”, in the first place where it occurs, there shall be inserted “ different cases, including different provision for different occupiers or descriptions of occupier, for ”.

(5) After subsection (5) of that section there shall be inserted the following subsection—

“(5A) Warehousing regulations made by virtue of any of paragraphs (fa) to (fc) or (g) to (j) of subsection (2) above may also provide for the forfeiture of the goods in question in the event of any contravention of, or non-compliance with, any requirements imposed by or under the regulations with respect to any documents or records relating to prescribed goods.”

<sup>F1</sup>(6) .....

---

*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 2. (See end of Document for details)*

---

- (7) In subsection (7)(b) of that section—
- (a) for “to be warehoused” there shall be substituted “ required to be deposited in a warehouse ”;
  - (b) for “or which are to be warehoused on drawback” there shall be substituted “ which are to be warehoused on drawback or which are otherwise to be treated by virtue of subsection (2)(da)(ii) above as goods which are required to be deposited in a warehouse ”.

---

**Textual Amendments**

- F1** Sch. 2 para. 2(6) repealed (1.1.1995) by 1994 c. 9, ss. 19, 258, **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3**
- 

**Commencement Information**

- I1** Sch. 2 para. 2 wholly in force at 9.12.1992 see s. 3(2) and S.I. 1992/3104, **art. 2(1)**.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 2.