

## SCHEDULES

### SCHEDULE 7

#### IMPORT DUTY: CONSEQUENTIAL AMENDMENTS

#### PART 2

##### AMENDMENTS OF CEMA 1979

- 4 (1) Section 1 (interpretation) is amended as follows.
- (2) In subsection (1)—
- (a) omit the definition of “coasting ship”,
  - (b) omit the definition of “Community transit goods”,
  - (c) after the definition of “customs and excise station” insert—
    - ““customs formalities”, in relation to any goods, means the requirements made by or under this Act, or by or under Part 1 of the Taxation (Cross-border Trade) Act 2018, that apply in relation to the importation or exportation of the goods;
    - “customs warehouse” means premises approved under regulations under Schedule 2 to the Taxation (Cross-border Trade) Act 2018 for the purposes of a storage procedure;”,
  - (d) in the definition of “excise warehouse”, omit “(whether or not it is also approved under subsection (2))”,
  - (e) in the definition of “importer”, for “they are delivered out of charge” substitute “all customs formalities have been complied with in respect of the goods”,
  - (f) after the definition of “Queen’s warehouse” insert—
    - ““railway customs area” has the meaning given by section 26(1ZA)(c);”,
  - (g) in the definition of “stores”, for “ship or aircraft” substitute “ship, aircraft or railway vehicle”,
  - (h) after the definition of “stores” insert—
    - ““temporary storage facility” has the meaning given by section 25A;”,
  - (i) in the definition of “transit goods”, for the words from “except in the expression” to the end substitute “means chargeable goods declared for a transit procedure;”,
  - (j) omit the definition of “transit or transhipment”,
  - (k) omit the definition of “transit shed”,
  - (l) for the definition of “vehicle” substitute—
    - ““vehicle” includes—
    - (a) a ship,
    - (b) an aircraft, and

---

*Status: This is the original version (as it was originally enacted).*

---

(c) a railway vehicle;

and any reference to goods being in or on board a vehicle include their being conveyed by the vehicle (for example, by being on or otherwise attached to it);”

(m) after that definition insert—

““vehicle operator” means—

- (a) in the case a ship, the master of the ship,
- (b) in the case of an aircraft, the commander of the aircraft,
- (c) in the case of a railway vehicle, the person designated as train manager by the person operating the international service on which the railway vehicle is engaged, and
- (d) in the case of any other vehicle, the person in charge of the vehicle;”

(n) omit the definition of “victualling warehouse”, and

(o) in the definition of “warehouse”—

- (i) omit “or (2) or subsections (1) and (2)”, and
- (ii) omit “subsection (4) of that section and”.

(3) After subsection (3) insert—

“(3A) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by Part 1 of the Taxation (Cross-border Trade) Act 2018 has, except where the context otherwise requires, the same meaning in this Act or any such instrument as in that Part; and for ease of reference the following is a list of the expressions concerned—

“the applicable export provisions”

“authorised use procedure”

“chargeable goods”

“Customs declaration” (including any expression relating to a Customs declaration such as the documents accompanying it or its acceptance)

“Customs procedure” (including expressions relating to a Customs procedure such as goods being released to or discharged from the procedure)

“inward processing procedure”

“storage procedure”

“territory outside the United Kingdom”

“temporary admission procedure”

“transit procedure”.

(4) Omit subsection (7).