

---

STATUTORY INSTRUMENTS

---

**1991 No. 2726**

**CUSTOMS AND EXCISE**

**The Customs Warehousing (Victualling) Regulations 1991**

*Made* - - - - *4th December 1991*  
*Laid before Parliament* *11th December 1991*  
*Coming into force* - - *1st January 1992*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 93 of the Customs and Excise Management Act 1979<sup>(1)</sup> and all other powers enabling them in that behalf, hereby make the following Regulations:

**PART I**  
**PRELIMINARY**

**Citation and commencement**

1. These Regulations may be cited as the Customs Warehousing (Victualling) Regulations 1991 and shall come into force on 1st January 1992.

**Interpretation**

2. In these Regulations—

“the Act” means the Customs and Excise Management Act 1979;

“the Commission Regulation” means Commission Regulation (EEC) No. 3665/87<sup>(2)</sup>;

“computer” has the same meaning as, by virtue of section 10 of the Civil Evidence Act 1968<sup>(3)</sup>, it has in Part I of that Act;

- 
- (1) 1979 c. 2; section 93 was amended by the Finance Act 1981 (c. 35), section 11(1) and Schedule 8 Part I paragraph 2, and by the Finance Act 1986 (c. 41), section 5 and Schedule 3 paragraphs 1 to 7; and repealed in part by the Finance Act 1988 (c. 39), sections 9(2) and 148 and Schedule 14 Part I.
- (2) OJ No. L351, 14.12.87, p. 1. This Regulation has been amended by Commission Regulation (EEC) No. 3494/88 (OJ No. L306, 11.11.88, p. 24), Commission Regulation (EEC) No. 3993/88 (OJ No. L354, 22.12.88, p. 22), Commission Regulation (EEC) No. 3947/89 (OJ No. L379, 28.12.89, p. 29), Commission Regulation (EEC) No. 354/90 (OJ No. L38, 10.2.90, p. 34), Commission Regulation (EEC) No. 1615/90 (OJ No. L152, 16.6.90, p. 33), and Commission Regulation (EEC) No. 189/91 (OJ No. L20, 26.1.91, p. 28).
- (3) 1968 c. 64.

“occupier” means the person who has given security to the Crown in respect of a victualling warehouse;

“package” includes any bundle and any box, cask or other receptacle whatsoever;

“proprietor” means the proprietor of goods in a victualling warehouse;

“victualling warehouse” means a place of security approved by the Commissioners under section 92(2) of the Act(4).

### **Application**

3. These Regulations shall apply to all victualling warehouses and to all goods warehoused therein.

## **PART II**

### **CONTROL OF VICTUALLING WAREHOUSES AND WAREHOUSED GOODS**

#### **Time of warehousing**

4. Goods brought to a victualling warehouse for warehousing or rewarehousing shall be deemed to be warehoused or rewarehoused, as the case may be, when they are put in the victualling warehouse for that purpose.

#### **Receipt of goods**

5. Save as the proper officer may otherwise allow, when any goods are brought to a victualling warehouse for warehousing or rewarehousing, the occupier shall without delay notify the proper officer in writing of any deficiency, surplus or other discrepancy between the particulars of the goods shown on the receipt documents and the goods received.

#### **Records**

6.—(1) The occupier shall keep a register in such form and manner as the proper officer shall approve.

(2) At such times as the proper officer shall require, the occupier shall enter in the register the following particulars of goods which are warehoused or rewarehoused which have been removed from the victualling warehouse—

- (a) the date on which the goods were brought to the victualling warehouse;
- (b) the number of any customs document accompanying the goods and the name and address of the issuing customs office;
- (c) the information specified in Article 3.5 of the Commission Regulation;
- (d) the date on which the goods were removed from the victualling warehouse;
- (e) where the goods have been transferred to another victualling warehouse, the name and address of such other warehouse;
- (f) where the goods have been loaded on board a vessel or aircraft—
  - (i) the registration number and name of such vessel or aircraft, and
  - (ii) the date of such loading; and

---

(4) Section 92(2) was amended by the Finance Act 1988 (c. 39), section 9(1) and is further amended by S.I. 1991/2725.

(g) where the goods have been supplied to a rig or workpoint of a kind specified in Article 42.1(a) of the Commission Regulation, the name of such rig or workpoint.

(3) The occupier shall keep the register at the victualling warehouse unless the proper officer consents to it being kept at some other place.

(4) The occupier shall retain the register for at least three years from the end of the calendar year in which the goods were removed from the victualling warehouse.

(5) The occupier shall, if so required by the proper officer, produce the register and shall permit the proper officer to take copies thereof or to make notes therein: Provided that if the information which would otherwise be contained in the register is—

(a) stored in a computer; or

(b) contained on a film (including microfilm), negative, tape or other device in which one or more visual images are embodied so as to be capable (with or without the aid of some other equipment) of being reproduced therefrom,

the occupier shall, on request, produce that information in the form of a transcript or other legible reproduction.

(6) The occupier shall keep in such manner as the proper officer shall approve the certificates of delivery on board produced for the purposes of Article 42 of the Commission Regulation; and paragraphs (3), (4) and (5) above shall apply to such certificates as if they formed part of the register kept in accordance with this Regulation.

### **Stocktaking**

7.—(1) The occupier shall permit the proper officer at any reasonable time to take stock of warehoused goods and shall afford such facilities as the officer may reasonably require for this purpose.

(2) The occupier shall take stock of warehoused goods when the proper officer may for reasonable cause so require.

(3) When the occupier takes stock of the goods deposited in the warehouse, whether or not in pursuance of a requirement under paragraph (2) above, he shall notify the proper officer forthwith in writing of any deficiency, surplus or any discrepancy revealed thereby, and if so required by the proper officer shall provide him with a copy of the stocktaking account.

### **Warehousing and marking of packages and lots**

8.—(1) Save as the proper officer may otherwise allow, goods shall be warehoused in the packages or lots in which they were first entered for warehousing and their proprietor shall mark and keep marked those packages or lots as the proper officer may require.

(2) No alteration shall be made to warehoused goods or to their packaging or marking except with the authority of the proper officer.

(3) Any goods in respect of which this regulation is contravened shall be liable to forfeiture.

### **Stowage and production of goods**

9. Save as the proper officer may otherwise allow, the occupier shall so stow every package or lot of warehoused goods that safe and easy access may be had thereto and shall produce to the proper officer on request any such goods which have not been lawfully removed from the victualling warehouse.

### **Operations on warehoused goods**

**10.**—(1) Operations by way of marking, airing, chilling, freezing and packaging and those specified in Article 36 of the Commission Regulation may be carried out in accordance with any requirement made by the proper officer.

(2) A requirement made under paragraph (1) above may relate to the parts of victualling warehouses in which operations may be carried out.

(3) The person intending to carry out any operation mentioned in this regulation shall first obtain an authorisation from the proper officer.

(4) The proper officer may for reasonable cause revoke or vary any requirements imposed under this regulation.

(5) Any goods upon which any operation is carried out in breach of this regulation shall be liable to forfeiture.

### **Removal of goods from victualling warehouse**

**11.**—(1) Save as the proper officer may otherwise allow, before any goods are removed from a victualling warehouse for rewarehousing in another victualling warehouse, their proprietor shall deliver to the proper officer an entry thereof in such form and manner and containing such particulars as the proper officer may direct.

(2) Warehoused goods shall not be removed from a victualling warehouse as supplies of the kind and for the purposes mentioned in Article 38 of the Commission Regulation, except with the authority of and in accordance with any requirement made by the proper officer.

(3) Where goods are entered under this regulation they shall forthwith be removed from the victualling warehouse; but if the proper officer allows those goods to remain therein they shall for warehousing purposes be treated as having been removed at the time of entry.

### **Goods not sent to an entitled destination**

**12.** Where it is found that goods warehoused in a victualling warehouse have not reached the destination referred to in regulation 11(2) above or, due to the operation of Article 13 of the Commission Regulation, no longer qualify for a refund, the occupier shall notify the proper officer forthwith in writing.

## **PART III**

### **REVOCATION**

#### **Revocation of approvals of victualling warehouses**

**13.** The period prescribed by the Commissioners at the end of which the revocation of their approval of a victualling warehouse is to take effect shall be two working days ending with the date specified in their notice of intention to revoke or such longer period as they may, upon application by the occupier, allow.

#### **Revocation of the Customs Warehousing Regulations 1979**

**14.** The Customs Warehousing Regulations 1979(5) are hereby revoked.

New King's Beam House 22 Upper Ground London SE1 9PJ

4th December 1991

*Alexander W. Russell*  
Commissioner of Customs and Excise

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

---

## EXPLANATORY NOTE

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

Commission Regulation (EEC) No. 3665/87, which lays down rules for the application of the system of Common Agricultural Policy (CAP) export refunds, provides that supplies which are intended for the victualling of (ie for use as stores on) seagoing vessels, aircraft serving international (including intra-Community) routes and oil rigs, are treated as exports from the Community. A victualling warehouse is a customs warehouse specifically approved for the advance payment of CAP export refunds to certain exporters of agricultural produce. Eligible goods qualify for the advance payment of export refund at the time of their deposit in a victualling warehouse.

Victualling warehouses fall outside the detailed arrangements for customs warehouse approval and administration set out in Council Regulation (EEC) No. 2503/88 (a), Commission Regulation (EEC) No. 2561/90 (b) or the Customs Warehousing Regulations 1991 (S.I.1991/2725) and will continue to be approved under section 92(2) of the Customs and Excise Management Act 1979.

Following the revocation on 1st January 1992 of the Customs Warehousing Regulations 1979 (S.I. No. 1979/207) by these Regulations, Articles 38–41 of the Commission Regulation (EEC) No. 3665/87 and these Regulations will together form a code for the administration and enforcement of the system of victualling warehouse arrangements.