
STATUTORY INSTRUMENTS

2018 No. 1264

**EXITING THE EUROPEAN UNION
CUSTOMS**

**The Wharves and Temporary Storage Facilities
(Approval Condition and Transitional
Provision) (EU Exit) Regulations 2018**

Made - - - - 29th November 2018

Laid before the House of

Commons - - - - 30th November 2018

Coming into force in accordance with regulation 1(2)

The Commissioners for Her Majesty's Revenue and Customs make these Regulations exercising their powers in sections 20(1A)(b) and 25(1A)(b) of the Customs and Excise Management Act 1979^{M1}, and section 52(2) and (5) of the Taxation (Cross-border Trade) Act 2018^{M2}.

They consider that regulation 2 would facilitate the administration, collection or enforcement of any duty of customs.

They consider regulations 1(2) and 3 appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union.

Marginal Citations

- M1** 1979 c. 2; section 1(1) of which so defines “the Commissioners”, a substitution made by the Commissioners for Revenue and Customs Act 2005 (c. 11), **Schedule 4**, paragraphs 20 and 22(b). Sections 20 and 25 were substituted by S.I. 1991/2724 and amended by S.I. 1992/3095, 1993/3014 and 2011/1043, and by the Taxation (Cross-border Trade) Act 2018 (c. 22) Schedule 7, paragraphs 3, 9 and 16.
- M2** 2018 c. 22, for which purpose “relevant subordinate legislation” is as described in section 52(1).

Citation and commencement

1.—(1) These Regulations may be cited as the Wharves and Temporary Storage Facilities (Approval Condition and Transitional Provision) (EU Exit) Regulations 2018.

(2) They come into force on such day as the Treasury may by regulations appoint^{M3}.

Changes to legislation: There are currently no known outstanding effects for the The Wharves and Temporary Storage Facilities (Approval Condition and Transitional Provision) (EU Exit) Regulations 2018. (See end of Document for details)

Commencement Information

I1 [Reg. 1](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

M3 Under the Taxation (Cross-border Trade) Act 2018, section 52(2).

Approval of wharves and temporary storage facilities

2.—(1) The Commissioners ^{M4} may require the following condition to be met, in any particular case, before an approval is granted for a place under section 20(1) or 25(1) of the Customs and Excise Management Act 1979 ^{M5}.

(2) The place must be equipped for full compliance with the requirements made by or under these provisions of the Taxation (Cross-border Trade) Act 2018—

- (a) Schedule 1, paragraph 1(3) (moving goods to, and storing them in, a temporary storage facility);
- (b) Schedule 1, paragraphs 4, 7(1), 7(3) and 8, irrespective of any simplifications under paragraph 9 (customs declarations, etc. on import);
- (c) regulations under section 35 (customs export procedures).

Commencement Information

I2 [Reg. 2](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

M4 Those for Revenue and Customs, see footnote (a).

M5 Respectively, approval of places for the loading or unloading of goods (approved wharves), or approval of places for the deposit of goods imported and not yet cleared out of charge (temporary storage facilities, the new term for transit sheds once the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraph 17(2)(a) and related provisions are in force).

Transitional provision for wharves and temporary storage facilities

3.—(1) An approved wharf covered by CEMA 1979 ^{M6}, section 20A(1)(b) becomes one covered by section 20(A)(1)(a) when the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraph 10(2) comes into force. The terms of any permission, designation or approval relating to the former status then become conditions and restrictions covered by CEMA 1979, section 20(1A) or (1B).

(2) A temporary storage facility covered by CEMA 1979, section 25A(1)(b) becomes one covered by section 25A(1)(a) when the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraph 17(2) (b) comes into force.

The terms of any approval or condition relating to the temporary storage facility then become conditions and restrictions covered by CEMA 1979, section 25(1A) or (1B).

(3) The changes made by paragraph (1) or (2) are subject to the approval being revoked later, or its terms varied later, under CEMA 1979, section 20(2) or 25(2) respectively.

^{F1}(4)

^{F1}(5)

Changes to legislation: There are currently no known outstanding effects for the The Wharves and Temporary Storage Facilities (Approval Condition and Transitional Provision) (EU Exit) Regulations 2018. (See end of Document for details)

F1 Reg. 3(4)(5) revoked (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1346), regs. 1(2), 4(2); S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I3 Reg. 3 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Marginal Citations

M6 The Customs and Excise Management Act 1979, as abbreviated by the Taxation (Cross-border) Trade Act 2018, section 37(1).

Jim Harra
Penny Ciniewicz
Two of the Commissioners for Her Majesty's
Revenue and Customs

Changes to legislation: There are currently no known outstanding effects for the The Wharves and Temporary Storage Facilities (Approval Condition and Transitional Provision) (EU Exit) Regulations 2018. (See end of Document for details)

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations allow HM Revenue and Customs to require a place to be equipped for full compliance with customs import and export requirements (such as storage and declarations), before it is approved for United Kingdom customs purposes as a wharf or temporary storage facility (transit shed).

Existing approvals as wharves or places for temporary storage under the Community Customs Code (Council Regulation (EEC) No. 2913/92, OJ No. L 302, 19.10.1992, p. 1) become, respectively, UK approved wharves or UK temporary storage facilities. This happens when the provision made for them by the Customs and Excise Management Act 1979 (c. 2) are repealed by the Taxation (Cross-border Trade) Act 2018 (c. 22). Any approval as a wharf or temporary storage facility existing when these Regulations come into force expires two years afterwards.

This instrument is one of a group of instruments covered by a single overarching HMRC impact assessment which will be published on 4th December 2018 and will be available on the website at: <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.

Changes to legislation:

There are currently no known outstanding effects for the The Wharves and Temporary Storage Facilities (Approval Condition and Transitional Provision) (EU Exit) Regulations 2018.