
STATUTORY INSTRUMENTS

2018 No. 1265

The Wharves, Examination Stations and Temporary Storage Facilities (Approval Conditions) (EU Exit) Regulations 2018

Citation and commencement

1.—(1) These Regulations may be cited as the Wharves, Examination Stations and Temporary Storage Facilities (Approval Conditions) (EU Exit) Regulations 2018.

(2) They come into force on exit day⁽¹⁾.

Approval conditions

2.—(1) A place must meet Items 1 to 4 in relation to Items 5 to 15 in the Schedule before the grant of approved wharf⁽²⁾ status.

(2) A part of, or a place at, a customs and excise airport must meet Items 1 to 4 in relation to Items 5 to 15 in the Schedule (except Item 14) before the grant of examination station⁽³⁾ status.

(3) A place must meet Items 1 to 4, in relation to Items 5 to 9 and Items 12 to 15 in the Schedule, before the grant of temporary storage facility⁽⁴⁾ status.

Jim Harra

Penny Ciniewicz

Two of the Commissioners for Her Majesty's
Revenue and Customs

29th November 2018

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- (1) The meaning of “exit day” is assigned by the Interpretation Act 1978 (c. 30), Schedule 1 as amended by the European Union (Withdrawal) Act 2018 (c. 16), Schedule 8, paragraphs 18 and 22(e) and S.I. 2018/808, and assigned by section 20(1) to (5) of the latter Act.
- (2) Approved wharf is defined in the Customs and Excise Management Act 1979, section 20A(1) which was a substitution made by S.I. 1991/2724 and amended by S.I. 1993/3014 and S.I. 2011/1043. It will be amended again when the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraph 10(2) enters force.
- (3) Examination stations are defined in the Customs and Excise Management Act 1979, section 22A(1) which was a substitution made by S.I. 1991/2724 and amended by S.I. 1993/3014 and S.I. 2011/1043. It will be amended again when the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraph 13(2) enters force.
- (4) Temporary storage facilities (transit sheds) are defined in the Customs and Excise Management Act 1979, section 25A(1) which was a substitution made by S.I. 1991/2724 and amended by S.I. 1993/3014 and S.I. 2011/1043. It will be amended again when the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraph 17(2) enters force changing the terminology from “transit shed” to “temporary storage facility”.