

## SCHEDULE

Regulation 2

### Approval conditions for wharves, examination stations and temporary storage facilities under regulation 2

1. The place, or part of the customs and excise airport, must provide officers of Revenue and Customs(1) with unconditional and continuous access while they are there in the course of their duties to such amenities from Items 5 to 15 below as regulation 2 stipulates for an approved wharf, an examination station or a temporary storage facility, as the case requires.

2. The amenities must be adequate in terms of scale, security and privacy for the proper conduct of the formalities and controls conducted by those officers at the individual place or individual part of the airport.

3. The amenities must include, where and as appropriate, complimentary—

- (a) electricity,
- (b) gas, and
- (c) water and drainage.

4. The amenities must, where and as appropriate, be—

- (a) clean and clear of waste,
- (b) illuminated, ventilated, and at an adequate temperature, and
- (c) in a state of repair reflecting fair use.

### Amenities

5. Parking areas for vehicles under the control of those officers as part of their duties.

6. Furnished office accommodation (that includes telephony and internet-access, complimentary in each case).

7. Lavatory facilities.

8. Kitchen accommodation that is furnished and has a refrigerator and plumbed sink.

9. Changing room and showering facilities.

10. Space and general equipment for the proper display of customs information signs and publications (for example, direction signs, posters, pamphlets).

11. Space and general equipment for the proper conduct of—

- (a) customs formalities(2),
- (b) controls on cash entering or leaving the United Kingdom (as provided for in Regulation (EC) No 1889/2005(3), including provision made for that Regulation by regulations under the European Union (Withdrawal) Act 2018(4), section 8), and
- (c) formalities relating to retail exports (by and under the Value Added Tax Regulations 1995(5), regulation 131).

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(1) Defined in the Interpretation Act 1978, Schedule 1 and the Commissioners for Revenue and Customs Act 2005 (c. 11), section 2(1). For these purposes, this includes general customs officials under the Borders, Citizenship and Immigration Act 2009 (c. 11), section 3.

(2) Defined in the Customs and Excise Management Act 1979, section 1 as amended by the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraphs 3, 4(1) and 4(2)(c).

(3) O J No. L 309, 25.11.2005, p. 9.

(4) 2018 c. 16.

(5) S.I. 1995/2518, relevant amending instruments are S.I. 1995/3147 and 2003/1485.

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

**12.** Furnished office accommodation ensuring the proper conduct of interviews carried out by those officers in the course of their duties.

**13.** Space to examine imported goods properly, both without and with any specialised equipment under the control of those officers in the course of their duties.

**14.** Space to examine vehicles properly, both without and with any specialised equipment under the control of those officers in the course of their duties.

**15.** Space to store for up to two weeks all goods that are subject to investigation by those officers in the course of their duties.