
STATUTORY INSTRUMENTS

2018 No. 1247

The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018.

(2) These Regulations come into force on such day as the Treasury may appoint.

(3) In these Regulations—

“the Act” means the Taxation (Cross-border Trade) Act 2018;

“chargeable goods” has the same meaning as it has in section 2 of the Act;

“domestic goods” has the same meaning as it has in section 33 of the Act;

“established in the United Kingdom” means—

(a) in the case of an individual, where the individual is resident in the United Kingdom; or

(b) in any other case, where the person has—

(i) a registered office in the United Kingdom, or

(ii) a permanent place in the United Kingdom from which the person carries out activities;

“TSF” means a temporary storage facility as described in regulation 2(1).

Approval conditions

2.—(1) The conditions in Schedule 1 to these Regulations must be met in relation to a place which is being used for the deposit of imported goods which are subject to the control of any officer of Revenue and Customs as a result of Part 1 of the Act (“a temporary storage facility”) before the Commissioners may approve a temporary storage facility under section 25(1) of the Customs and Excise Management Act 1979.

(2) An officer of Revenue and Customs may, in any particular case, require that any one or more of the conditions in Schedule 2 to these Regulations are met in relation to a temporary storage facility before the Commissioners may approve that temporary storage facility.

Amendment of the Aircraft (Customs and Excise) Regulations 1981

3.—(1) The Aircraft (Customs and Excise) Regulations 1981(1) are amended as follows.

(2) In regulation 4(1)(f) for “transit shed” substitute “temporary storage facility”(2).

(3) In regulation 6 (removal of unloaded goods imported by air)—

(1) [S.I. 1981/1259](#) amended by [S.I. 1992/3095](#). There are other amending instruments but none are relevant.

(2) “Temporary storage facilities” are places approved under regulations made under section 25A of the Customs and Excise Management Act 1979 (c. 2) (“CEMA”).

- (a) in paragraph (1)(a) for “transit shed;” substitute “temporary storage facility; or”,
 - (b) omit paragraph (1)(b),
 - (c) in paragraph (2) for “transit shed” substitute “temporary storage facility”, and
 - (d) omit paragraph (2)(a).
- (4) Omit regulation 9.

Amendment of the Ship’s Report, Importation and Exportation by Sea Regulations 1981

4.—(1) The Ship’s Report, Importation and Exportation by Sea Regulations 1981(3) are amended as follows.

- (2) In regulation 8 (unloading, landing and removal of goods by sea)—
 - (a) for “transit shed” substitute “temporary storage facility”,
 - (b) in paragraph (d) omit “due entry of” and for “has been made”, substitute “are released to a Customs procedure”,
 - (c) in paragraph (e)—
 - (i) in sub-paragraph (i) for “whales and fresh fish” to the end of the sub-paragraph, substitute “catch (fish and other aquatic life) that are regarded as domestic goods by virtue of regulation 105 of the Customs (Import Duty) Regulations 2018(4), and
 - (ii) in sub-paragraph (ii) for “transit shed” substitute “temporary storage facility”.
- (3) Omit regulation 12.

Amendment of the Control of Movement Regulations 1984

5.—(1) The Control of Movement Regulations 1984(5) are amended as follows.

- (2) In regulation 3 (interpretation)—
 - (a) in paragraph (a) of the definition of “approved place” for “the clearance out of charge of such goods” substitute “facilitating the administration, collection or enforcement of any duty of customs”, and
 - (b) in the definition of “the loader”—
 - (i) for “shall have the same meaning as in section 57 of the Act; that is to say” substitute “means”, and
 - (ii) for “ship or aircraft” substitute “vehicle”.
- (3) In regulation 5 (restrictions on the movements of goods)—
 - (a) for “not yet cleared from customs and excise charge” substitute “subject to the control of any officer of Revenue and Customs as a result of Part 1 of the Taxation (Cross-border Trade) Act 2018”,
 - (b) omit “either”, and
 - (c) omit “or a free zone and, in the case of transit goods, between their place of exportation”.
- (4) Omit regulation 6 (restrictions on the movements of goods).
- (5) In regulation 8 (restrictions on the movements of goods)—
 - (a) omit “, 6”,

(3) S.I. 1981/1260 as amended by S.I. 1986/1819 and 1992/3095. There are other amending instruments but none are relevant.

(4) S.I. 2018/2148.

(5) S.I. 1984/1176.

- (b) for “writing on a document obtained from or approved by the Commissioners for that purpose” substitute “an electronic form specified in a public notice given by HMRC Commissioners”,
 - (c) in paragraph (a) omit “in the case of imported goods,” and at the end of the paragraph for “,” substitute “.”, and
 - (d) omit paragraphs (b) and (c).
- (6) Omit regulation 9 (local export control).
- (7) In regulation 10 (standing permission to remove) omit “, 6”.

Revocation of the Customs Controls on Importation of Goods Regulations 1991

6. The Customs Controls on Importation of Goods Regulations 1991(6) are revoked.

Amendment of the Channel Tunnel (Customs and Excise) Order 1990

7. The Channel Tunnel (Customs and Excise) Order 1990(7) is amended as follows.
- 8.—(1) In article 3 (channel tunnel customs approved areas)—
- (a) in paragraph (6) omit “Subject to paragraphs (6A) and (6B) below”, and
 - (b) omit paragraphs (6A) and (6B).
- 9.—(1) The Schedule (modifications of the Act of 1979) to the Order is amended as follows.
- (2) Omit paragraphs 4 and 4A(2),
 - (3) In paragraph 4B—
 - (a) in sub-paragraph (1)—
 - (i) after “such trains section 34 shall” insert “(subject to sub-paragraph 4)”, and
 - (ii) for “to (4)” substitute “and (3)”,
 - (b) for sub-paragraph (4) substitute—
“(4) The modifications in this paragraph do not apply to section 34(1A)(8)”
 - (4) Omit paragraphs 5 and 5A.
 - (5) In paragraph 6 for “ship arriving at a port” substitute “vehicle entering the United Kingdom”.
 - (6) In paragraph 8 omit sub-paragraph (a).
 - (7) In paragraph 9 omit “, 58D (operative date for Community purposes and 58E (authentication of Community customs documentation) and in section 62 (information, documentation, etc as to export goods)”.
 - (8) Omit paragraphs 10 to 16, 18, 18A, 21 and 23.

(6) [S.I. 1991/2724](#).

(7) [S.I. 1990/2167](#) as amended by [S.I. 1993/1813](#) and [1994/1405](#). There are other amendments but none are relevant.

(8) Subsection (1A) is inserted into section 34 CEMA by paragraph 25 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018.

29th November 2018

Rebecca Harris
Craig Whittaker
Two of the Lords Commissioners of Her
Majesty's Treasury

29th November 2018

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