



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART VIII

#### WAREHOUSES AND QUEEN'S WAREHOUSES AND RELATED PROVISIONS ABOUT PIPE-LINES

#### 92 Approval of warehouses.

- (1) The Commissioners may approve, for such periods and subject to such conditions as they think fit, places of security for the deposit, keeping and securing—
- (a) of imported goods chargeable as such with excise duty (whether or not also chargeable with customs duty) without payment of the excise duty;
  - (b) of goods for exportation or for use as stores, being goods not eligible for home use;
  - (c) of goods manufactured or produced in the United Kingdom [<sup>F1</sup>or the Isle of Man] and permitted by or under the customs and excise Acts to be warehoused without payment of any duty of excise chargeable thereon;
  - (d) of goods imported into or manufactured or produced in the United Kingdom [<sup>F1</sup>or the Isle of Man] and permitted by or under the customs and excise Acts to be warehoused on drawback,

subject to and in accordance with warehousing regulations; and any place of security so approved is referred to in this Act as an “excise warehouse”.

<sup>F2</sup>(2) .....

<sup>F2</sup>(3) .....

<sup>F2</sup>(4) .....

- (5) The Commissioners may from time to time give directions—
- (a) as to the goods which may or may not be deposited in any particular warehouse or class of warehouse;

**Changes to legislation:** *Customs and Excise Management Act 1979, Section 92 is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (b) as to the part of any warehouse in which any class or description of goods may be kept or secured.
- (6) If, after the approval of a warehouse as an excise warehouse, the occupier thereof makes without the previous consent of the Commissioners any alteration therein or addition thereto, [<sup>F3</sup>the making of the alteration or addition shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).].
- (7) The Commissioners may at any time for reasonable cause revoke or vary the terms of their approval of any warehouse under this section.
- [<sup>F4</sup>(8) Where any person contravenes or fails to comply with any condition imposed or direction given by the Commissioners under this section, his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

#### Textual Amendments

- F1** Words inserted by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 1 para. 21](#)
- F2** [S. 92\(2\)-\(4\)](#) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 84](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(a)
- F3** Words in s. 92(6) substituted (1.1.1995) by 1994 c. 9, s. 9(9), [Sch. 4 Pt. I para. 2\(1\)](#) (with s. 19(3))
- F4** [S. 92\(8\)](#) substituted (1.1.1995) by 1994 c. 9, s. 9(9), [Sch. 4 Pt. I para. 2\(2\)](#) (with s. 19(3)); [S.I. 1994/2679](#), [art. 3](#) (with [art. 4\(3\)](#))

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 95(1A)(1B) inserted by [2023 c. 30 s. 110\(2\)](#)
- s. 119(7) inserted by [S.I. 2022/109 reg. 2\(3\)\(f\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by [2023 c. 30 Sch. 13 para. 26\(3\)](#)