
STATUTORY INSTRUMENTS

2018 No. 1264

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

Approval of wharves and temporary storage facilities

2.—(1) The Commissioners ^{M1} 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 ^{M2}.

(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

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

Marginal Citations

M1 Those for Revenue and Customs, see footnote (a).

M2 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).

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, Section 2.