

SCHEDULES

SCHEDULE 8

MISCELLANEOUS CUSTOMS AND EXCISE AMENDMENTS

PART I

AMENDMENTS OF CUSTOMS AND EXCISE MANAGEMENT ACT 1979

Warehousing regulations

- 2 In section 93—
- (a) in paragraph (a) of subsection (2) after the words "deposited in" there shall be inserted the words "secured in";
 - (b) after paragraph (f) of that subsection there shall be inserted—
 - “(g) imposing or providing for the imposition under the regulations of requirements on the occupier of a warehouse or the proprietor of goods in a warehouse to keep and preserve records relating to his business as such an occupier or proprietor and to produce them to an officer when required to do so for the purpose of allowing him to inspect them, to copy or take extracts from them or to remove them at a reasonable time and for a reasonable period”;
 - (c) after subsection (2) there shall be inserted—
 - “(2A) Where any documents removed under the powers conferred by subsection (2)(g) above are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.”; and
 - (d) in subsection (6)—
 - (i) for the words "or restriction" there shall be substituted the words "restriction or requirement"; and
 - (ii) for "£100" there shall be substituted "£200 together with a penalty of £20 for each day on which the failure continues".