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SCHEDULES

SCHEDULE 21

GOODS SHIPPED OR CARRIED AS STORES ON SHIPS OR AIRCRAFT

Power to make regulations about stores

3 In CEMA 1979, after section 60 insert—

“60A Power to make regulations about stores

- (1) The Commissioners may by regulations make provision in relation to goods for use on a ship or aircraft as stores.
- (2) The provision that may be made by regulations under subsection (1) includes—
 - (a) provision permitting, in specified circumstances, goods to be shipped or carried as stores without payment of duty or on drawback;
 - (b) provision requiring authorisation to be obtained, in specified circumstances, for goods to be shipped or carried as stores as mentioned in paragraph (a) above;
 - (c) provision about obtaining such authorisation;
 - (d) provision enabling such authorisation to be withdrawn in specified circumstances;
 - (e) provision for the supply, shipping or carriage of goods as stores as mentioned in paragraph (a) above to be subject to specified conditions or restrictions;
 - (f) provision as to any procedure to be followed in supplying goods to be shipped or carried as stores as mentioned in paragraph (a) above.
- (3) Regulations made by virtue of subsection (2)(a) may include—
 - (a) provision requiring duty to be paid on goods shipped or carried as stores without payment of duty or on drawback where those goods are—
 - (i) consumed on a journey of a specified description; or
 - (ii) consumed in specified circumstances in port;
 - (b) provision as to the persons by whom such duty is payable;
 - (c) provision about the way in which, and the time at which, such duty is to be paid; and
 - (d) provision for goods, in specified circumstances, to be treated as having been consumed on a journey or in port.
- (4) The provision that may be made by regulations under this section includes—
 - (a) different provision for different cases; and

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(b) incidental, supplemental, consequential or transitional provision or savings.

(5) In this section “specified” means—

- (a) specified in regulations made under this section; or
- (b) specified by the Commissioners under such regulations.”

Commencement Information

II Sch. 21 para. 3 partly in force; Sch. 21 para. 3 in force for specified purposes at Royal Assent, see Sch. 21 para. 10

- 4 (1) Section 61 of CEMA 1979 (provisions as to stores) is amended as follows.
- (2) Omit subsections (1) to (4).
- (3) In subsection (5), for the words from “for use on a voyage” to “duty” substitute “without payment of duty”.
- (4) After subsection (5) insert—
- “(5A) But subsection (5) above does not apply where the goods are entered for warehousing in accordance with section 39.”
- (5) In subsection (6), omit “for use”.
- (6) The heading of section 61 becomes “**Supplementary provision relating to stores**”.

Commencement Information

I2 Sch. 21 para. 4 in force at 1.4.2015 by [S.I. 2015/812](#), [art. 2](#)

- 5 In consequence of the provision made by paragraph 4, in section 103 of F(No.2)A 1987 (consumption in port of goods transhipped for use as stores etc), omit subsections (1), (2) and (4) to (7).

Commencement Information

I3 Sch. 21 para. 5 in force at 1.4.2015 by [S.I. 2015/812](#), [art. 2](#)

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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. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- s. 227A227B inserted by [2024 c. 3 s. 34\(1\)](#)
- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)