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SCHEDULES

SCHEDULE 21

Section 101

GOODS SHIPPED OR CARRIED AS STORES ON SHIPS OR AIRCRAFT

Meaning of “stores”

- 1 (1) Section 1 of CEMA 1979 (interpretation) is amended as follows.
- (2) In subsection (4)(a)(i), for “relevant journey” substitute “journey made by the ship or aircraft”.
- (3) Omit subsection (4A).

Commencement Information

11 Sch. 21 para. 1 in force at 1.4.2015 by [S.I. 2015/812](#), [art. 2](#)

Surplus stores

- 2 In section 39 of CEMA 1979 (entry of surplus stores), for subsection (1) substitute—
 - “(1) Surplus stores of any ship or aircraft—
 - (a) may remain on board the ship or aircraft without payment of duty; or
 - (b) may be entered for warehousing, notwithstanding that they could not lawfully be imported as merchandise.

This is subject to subsection (2) below.”

Commencement Information

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

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—

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- (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 - (d) provision enabling such authorisation to be withdrawn in specified circumstances;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
 - (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

I3 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.”

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(5) In subsection (6), omit “for use”.

(6) The heading of section 61 becomes “**Supplementary provision relating to stores**”.

Commencement Information

I4 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

I5 Sch. 21 para. 5 in force at 1.4.2015 by [S.I. 2015/812](#), [art. 2](#)

Penalties and enforcement

6 In CEMA 1979, after section 60A (inserted by paragraph 3 above) insert—

“60B Failure to comply with regulations under section 60A

- (1) This section applies if a person fails to comply with—
 - (a) any provision made by or under regulations under section 60A; or
 - (b) any condition or restriction imposed under such regulations.
- (2) The person's failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) (but see subsection (4)).
- (3) Any goods in respect of which the person fails to comply with the provision, condition or restriction are liable to forfeiture.
- (4) Subsection (2) does not apply if, as a result of the failure, the person is liable to pay a penalty under Schedule 55 to the Finance Act 2009 (penalty for failure to make returns etc) or Schedule 56 to that Act (penalty for failure to make payments on time).”

Commencement Information

I6 Sch. 21 para. 6 in force at 1.4.2015 by [S.I. 2015/812](#), [art. 2](#)

7 In Schedule 55 to FA 2009 (penalty for failure to make returns etc), in the Table in paragraph 1, after item 20 insert—

“20A	Excise duties	Return under regulations under section 60A of the Customs and Excise Management Act 1979”.
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Commencement Information

I7 Sch. 21 para. 7 in force at 1.4.2015 by [S.I. 2015/812, art. 2](#)

8 In Schedule 56 to FA 2009 (penalty for failure to make payments on time), in the Table in paragraph 1, after item 11G insert—

“11GA	Excise duties	Amount payable	The date determined by under regulations or under regulations under section 60A of the Customs and Excise Management Act 1979 (except an amount falling within item 17A, 23 or 24).
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Commencement Information

I8 Sch. 21 para. 8 in force at 1.4.2015 by [S.I. 2015/812, art. 2](#)

Review and appeal

9 In paragraph 2 of Schedule 5 to FA 1994 (decisions under CEMA 1979 subject to review and appeal), after sub-paragraph (3) insert—

“(3A) Any decision which is made under or for the purposes of any regulations under section 60A of the Management Act (power to make regulations about stores) and is a decision about granting or withdrawing authorisation for goods to be shipped or carried as stores without payment of duty or on drawback.”

Commencement Information

I9 Sch. 21 para. 9 in force at 1.4.2015 by [S.I. 2015/812, art. 2](#)

PROSPECTIVE

Commencement

10 (1) Any power to make regulations conferred by virtue of this Schedule comes into force on the day on which this Act is passed.

(2) So far as not already brought into force by virtue of sub-paragraph (1), the amendments made by this Schedule come into force in accordance with provision contained in an order made by statutory instrument by the Commissioners for Her Majesty's Revenue and Customs.

11 (1) Schedule 55 to FA 2009 (including the amendments of that Schedule made by Schedule 10 to F(No.3)A 2010) is taken to have come into force for the purposes

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of section 60A of CEMA 1979 on the date on which paragraph 7 of this Schedule comes into force.

- (2) Schedule 56 to FA 2009 (including the amendments of that Schedule made by Schedule 11 to F(No.3)A 2010) is taken to have come into force for the purposes of section 60A of CEMA 1979 on the date on which paragraph 8 of this Schedule comes into force.

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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\(2\)\(a\)\(i\)](#)