

## 1981 No. 1259

## CUSTOMS AND EXCISE

**The Aircraft (Customs and Excise) Regulations 1981**

*Made* - - - - 28th August 1981

*Laid before Parliament* 10th September 1981

*Coming into Operation* 1st October 1981

The Commissioners of Customs and Excise, in pursuance of the powers conferred on them by sections 35(4), 42(1) and 66(1)(a) of the Customs and Excise Management Act 1979(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

*Citation, commencement, interpretation and revocation*

1. These Regulations may be cited as the Aircraft (Customs and Excise) Regulations 1981 and shall come into operation on 1st October 1981.

2. In these Regulations:—

“the Act” means the Customs and Excise Management Act 1979;

“aircraft” includes all balloons, kites, gliders, airships and flying machines;

“Community transit document” means a document which is being used in accordance with a Community Regulation governing Community transit requiring, amongst other matters or conditions, that the goods which are to be moved under the external or internal Community transit procedure be covered by that document;

“loader” means the owner of an aircraft into which goods are to be loaded, or a person appointed by him; and

“loading pass” means a document relating to goods which a proper officer in his discretion may issue indicating the existence of a Community transit document relating to those goods and containing such other information as he considers appropriate.

3. The Aircraft (Customs) Regulations 1971(b) and the Aircraft (Customs) Regulations 1971 (Amendment) Regulations 1971(c) are hereby revoked.

*Duties of the commander of an aircraft arriving in the United Kingdom*

4.—(1) Save as the Commissioners otherwise permit, the commander of an aircraft arriving in the United Kingdom of which report is required under section 35(1) of the Act shall immediately:—

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(a) 1979 c. 2, as amended by section 10(2) of the Finance Act 1981 (c. 35).

(b) S.I. 1971/848.

(c) S.I. 1971/1299.

- (a) take the aircraft or cause it to be taken to the examination station at the customs and excise airport at which the aircraft has arrived;
  - (b) make report of the aircraft by delivering to the proper officer in such form as the Commissioners direct:—
    - (i) a General Declaration;
    - (ii) particulars of the goods on board the aircraft; and
    - (iii) a list in duplicate of the stores on board the aircraft;
  - (c) produce to the proper officer such other documents relating to the flight as the officer may require;
  - (d) produce to the proper officer all goods in the aircraft except such as are to be carried on to another customs and excise airport or to a foreign destination and are permitted by the proper officer to remain in the aircraft;
  - (e) unload, subject to regulation 5 below, all goods in the aircraft except such as are to be carried on to another customs and excise airport or to a foreign destination and are permitted by the proper officer to remain in the aircraft; and
  - (f) unless the proper officer otherwise permits, deposit all goods unloaded from the aircraft in a transit shed at the customs and excise airport.
- (2) If through circumstances over which the commander has no control an aircraft is prevented from being taken to the examination station as required by paragraph (1)(a) above the commander shall—
- (a) immediately make report of the aircraft as required by paragraph (1)(b) above; and
  - (b) remove all goods in the aircraft to a transit shed or other place as required by the proper officer.
- (3) With the exception of the requirement contained in paragraph (1)(a) above, any act required to be performed by the commander of an aircraft by virtue of this regulation may, subject to such conditions as the Commissioners see fit, be carried out on his behalf by a responsible person authorized for the purpose by the owner of the aircraft.

*Unloading of goods imported by air*

5. No person shall unload, or permit the unloading of, any goods imported by air from the importing aircraft:—

- (a) except during such hours as the Commissioners may approve for the purpose;
- (b) without the authority of the proper officer; and
- (c) unless the unloading is done for the purpose of a removal pursuant to the provisions of paragraph (2) of regulation 4, at any place other than an examination station or such other place as the Commissioners may permit.

*Removal of unloaded goods imported by air*

6.—(1) Save as the Commissioners may otherwise permit, no person shall remove or permit to be removed goods imported by air from an examination

station or from such other place as the Commissioners may permit under sub-paragraph (c) of regulation 5:—

- (a) except to a transit shed;
- (b) unless, in the case of goods entered under section 37 of the Act, the proper officer authorises the removal from the examination station or from the other place mentioned above; or
- (c) except in accordance with any special permission granted by the Commissioners and in compliance with any conditions attached to the grant of such permission.

(2) Save as the Commissioners may otherwise permit, goods imported by air situated in a transit shed or at any other place to which they were removed as required by the proper officer under paragraph (2)(b) of regulation 4 shall not be removed therefrom:—

- (a) until, in the case of goods of which entry is required by section 37 of the Act, the entry is made; and
- (b) without the authority of the proper officer.

*Loading of goods on a departing aircraft*

7.—(1) Subject to paragraph (2) of this regulation, no person shall load on an aircraft about to depart on a flight to an eventual destination outside the United Kingdom and the Isle of Man goods for exportation or as stores:—

- (a) except at the examination station at a customs and excise airport, or such other place as the Commissioners may permit; and
- (b) without the authority of the proper officer, save as may be permitted by him.

(2) Paragraph (1)(b) of this regulation shall not apply to a loader if, in relation to the goods due to be loaded by him, he is acting under a direction of the Commissioners pursuant to subsection (4) or (5) of section 57 of the Act (directions that certain goods should not be loaded without authority of a proper officer, and directions relaxing such requirements and substituting other requirements).

(3) Where the goods are said to be moving under the external or internal Community transit procedure the proper officer may withhold his authority required by paragraph (1)(b) of this regulation until the person applying for his authority either, produces to him the Community transit document or, instead of it, furnishes him with a loading pass which satisfies him that the goods are being moved under one of the aforementioned procedures.

*Embarkation of passengers*

8. No passenger shall embark or be permitted by any person to embark on a flight to an eventual destination outside the United Kingdom and the Isle of Man unless:—

- (a) he is authorised by the proper officer to embark; and
- (b) he embarks at the examination station at a customs and excise airport or at such other place as the Commissioners may permit.

28th August 1981.  
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*N. Godfrey*  
Commissioner of Customs and Excise.

## EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

These Regulations prescribe the procedures to be followed on the arrival of aircraft in and their departure from the United Kingdom. Compared with earlier Regulations amendments are made to the Customs and Excise requirements for the loading of cargo for exportation by air. They supersede the Aircraft (Customs) Regulations 1971 and the Aircraft (Customs) Regulations 1971 (Amendment) Regulations 1971.

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