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## STATUTORY INSTRUMENTS

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# 1992 No. 3095

## The Customs and Excise (Single Market etc.) Regulations 1992

### Citation and commencement

1. These Regulations may be cited as the Customs and Excise (Single Market etc.) Regulations 1992 and shall come into force on 1st January 1993.

### Interpretation

2. In these Regulations “the 1979 Act” means the Customs and Excise Management Act 1979.

### Amendment of the 1979 Act

3. The 1979 Act shall be amended as follows.

(1) In section 1(1) (interpretation) the definition of “approved route” shall be omitted.

(2) In sections 20(3) (approval of wharves), 22(3) (approval of examination stations at customs and excise airports), 25(3) (approval of transit sheds) and 42(3) (power to regulate unloading, removal, etc. of imported goods)(1) respectively there shall be added at the end “or to any goods which are moving under the procedure specified in Article 3.3 of Council Regulation (EEC) No. 2726/90(2) (transit procedures).”.

(3) In section 26(1) (power to regulate movements of goods into and out of Northern Ireland by land), paragraph (a) shall be omitted.

(4) In section 35 (report inwards)—

(a) in subsection (1) the words after “applies” shall be omitted;

(b) in subsection (6)—

(i) for “aircraft or vehicle” there shall be substituted “or aircraft”,

(ii) for “flight or journey” there shall be substituted “or flight”;

(c) in subsection (7)—

(i) “or after a vehicle crosses the boundary into Northern Ireland” shall be omitted,

(ii) “or the person in charge of the vehicle” shall be omitted;

(d) subsection (8) shall be omitted.

(5) Sections 37(3) (entry of goods on importation), 38(4) (acceptance of incomplete entry) and 38A(5) (examination of goods for purpose of making entry) shall cease to have effect.

(6) In section 63 (entry outwards of exporting ships)—

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(1) Sections 20, 22, 25 were substituted, and section 42(3) was added, by S.I.1991/2724.

(2) OJ No. L262, 26.9.90, p. 1.

(3) Section 37 was amended by the Finance Act 1981 (c. 35), section 10(1) and Schedule 6, paragraph 1 and section 139(6) and Schedule 19, Part I; the Finance Act 1984 (c. 43), section 8 and Schedule 4, Part II, paragraph 3 and section 9 and Schedule 5, paragraph 1.

(4) Section 38 was substituted by the Finance Act 1981 (c. 35), section 10(1) and Schedule 6, paragraph 2.

(5) Section 38A was inserted by the Finance Act 1981 (c. 35), section 10(1) and Schedule 6, paragraph 3.

- (a) in subsection (1), after “exportation” (in the first place where it occurs) there shall be inserted “to a place outside the member States” and for “the United Kingdom” there shall be substituted “those States”;
- (b) in subsection (2), for “United Kingdom” (in the second place where it occurs) there shall be substituted “member States”;
- (c) in subsection (7)(6), after “United Kingdom” (in the first place where it occurs) there shall be inserted “or the member States”.

(7) In section 64(1)(7) (clearance outwards of ships and aircraft), for “United Kingdom” there shall be substituted “member States”.

(8) After section 75A(8)(records relating to importation and exportation) there shall be inserted the following—

**“Records relating to firearms**

**75B.**—(1) Every person who is concerned (in whatever capacity) in the importation or exportation of weapons or firearms within the meaning of Council Directive [91/477/EEC](#)(9) (control of acquisition and possession of such goods) shall keep such records as the Commissioners may require for the purposes of that Directive.

(2) Subsections (2) to (6) of section 75A above shall apply in relation to any requirement under this section and to the records kept in pursuance of this section as they apply in relation to any requirement under that section and to the records kept in pursuance of that section.

**Records relating to goods subject to certain transit arrangements**

**75C.**—(1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods which are subject to the transit arrangements set out in Commission Regulation ([EEC](#)) No. [1214/92](#)(10) shall keep such records as the Commissioners may require for the purposes of Article 16 of that Regulation (verification of procedures and documents).

(2) Subsections (2) to (6) of section 75A above shall apply in relation to any requirement under this section and to the records kept in pursuance of this section as they apply in relation to any requirement under that section and to the records kept in pursuance of that section.”.

(9) After section 77A(11)(information powers) there shall be inserted the following—

**“Information powers relating to firearms**

**77B.**—(1) Every person who is concerned (in whatever capacity) in the importation or exportation of weapons or firearms within the meaning of the Directive mentioned in section 75B(1) above shall—

- (a) furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to such goods or to the importation or exportation as the Commissioners may specify for the purposes of that Directive; and
- (b) if so required by an officer for such purposes, produce or cause to be produced for inspection by the officer—

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(6) Section 63(7) was inserted by the Isle of Man Act [1979 \(c. 58\)](#), section 13 and Schedule 1, paragraph 12.  
(7) Section 64(1) was amended by the Isle of Man Act [1979 \(c. 58\)](#), section 13, and Schedule 1, paragraph 13.  
(8) Section 75A was inserted by the Finance Act [1987 \(c. 16\)](#), section 9.  
(9) OJ No. L256, 13.9.91, p. 51.  
(10) OJ No. L132, 16.5.92, p. 1.  
(11) Section 77A was inserted by the Finance Act [1987 \(c. 16\)](#), section 10.

- (i) at the principal place of business of the person upon whom the demand is made or at such other place as the officer may reasonably require, and
- (ii) at such time as the officer may reasonably require, any documents relating to such goods or to the importation or exportation.

(2) Subsections (2) to (7) of section 77A(12) above shall apply in relation to any requirement under this section as they apply in relation to any requirement under that section. goods to

### **Information powers relating to goods subject to certain transit arrangements**

77C.—(1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods which are subject to the transit arrangements set out in the Commission Regulation mentioned in section 75C(1) above shall—

- (a) furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to the goods or to the importation or exportation as the Commissioners may specify for the purposes of Article 16 of that Regulation (verification of procedures and documents); and
- (b) if so required by an officer for such purposes, produce or cause to be produced for inspection by the officer—
  - (i) at the principal place of business of the person upon whom the demand is made or at such other place as the officer may reasonably require, and
  - (ii) at such time as the officer may reasonably require, any documents relating to such goods or to the importation or exportation.

(2) Subsections (2) to (7) of section 77A above shall apply in relation to any requirement under this section as they apply in relation to any requirement under that section.”.

(10) After section 78(1A)(13) (customs and excise control of persons entering the United Kingdom) there shall be inserted a new subsection as follows—

“(1B) Subsection (1) above does not apply to a person entering the United Kingdom from another member State, except—

- (a) where he arrives at a customs and excise airport in an aircraft in which he began his journey in a place outside the member States; or
- (b) as respects such of his baggage as—
  - (i) is carried in the hold of the aircraft in which he arrives at a customs and excise airport, and
  - (ii) notwithstanding that it was transferred on one or more occasions from aircraft to aircraft at an airport in a member State, began its journey by air from a place outside the member States.”.

### **Amendment of Ship’s Report etc. Regulations**

4. After regulation 11 of the Ship’s Report, Importation and Exportation by Sea Regulations 1981(14) there shall be added the following—

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(12) The amount of the penalty on the level of the standard scale referred to in section 77A(7) has been increased most recently in relation to England and Wales and Scotland by the Criminal Justice Act 1991 (c. 53), section 17, which was brought into force by S.I. 1992/333; the amount in relation to Northern Ireland is set out in S.R. (N.I.) 1984 No. 253.

(13) Section 78(1A) was inserted by the Isle of Man Act 1979 (c. 58), section 13 and Schedule 1, paragraph 18.

(14) S.I. 1981/1260, amended by S.I. 1986/1819.

“**12.**—(1) The Commissioners and the proper officer shall exercise their powers under regulations 8 to 11 above so as to secure that the obligations imposed by those regulations do not, except in a case falling within paragraph (2) below, prevent, restrict or delay the movement between different member States of any goods or ship entering or leaving the United Kingdom.

(2) The cases mentioned in paragraph (1) above are those where it appears to the Commissioners or the proper officer that there are reasonable grounds for believing that the movement in question is not in fact between different member States or that compliance with an obligation imposed by those regulations is required for purposes connected with—

- (a) securing the collection of any Community customs duty or giving effect to any Community legislation relating to any such duty;
- (b) the enforcement of any prohibition or restriction for the time being in force by virtue of any Community legislation with respect to the movement of goods into or out of the member States; or
- (c) the enforcement of any prohibition or restriction for the time being in force by virtue of any enactment with respect to the importation or exportation of goods into or out of the United Kingdom.”.

#### **Amendment of Aircraft Regulations**

**5.** After regulation 8 of the Aircraft (Customs and Excise) Regulations 1981(**15**) there shall be added the following—

“**9.**—(1) The Commissioners and the proper officer shall exercise their powers under regulations 4 to 8 above so as to secure that the obligations imposed by those regulations do not, except in a case falling within paragraph (2) below, prevent, restrict or delay the movement between different member States of any goods or passenger entering or leaving the United Kingdom.

(2) The cases mentioned in paragraph (1) above are those where it appears to the Commissioners or the proper officer that there are reasonable grounds for believing that the movement in question is not in fact between different member States or that compliance with an obligation imposed by those regulations is required for purposes connected with—

- (a) securing the collection of any Community customs duty or giving effect to any Community legislation relating to any such duty;
- (b) the enforcement of any prohibition or restriction for the time being in force by virtue of any Community legislation with respect to the movement of goods into or out of the member States; or
- (c) the enforcement of any prohibition or restriction for the time being in force by virtue of any enactment with respect to the importation or exportation of goods into or out of the United Kingdom.”.

#### **Amendment of Pleasure Craft Regulations**

**6.** In regulation 2 of the Pleasure Craft (Arrival and Report) Regulations 1990(**16**) the definition of “pleasure craft” shall be amended by the substitution of “a place outside the member States” for “abroad”.

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(15) S.I. 1981/1259.

(16) S.I. 1990/1169.

## **Amendment of Importation of Goods Regulations**

7. In the Customs Controls on Importation of Goods Regulations 1991(17)—
- (a) in regulation 5—
    - (i) in paragraph (1), for “fourteen” and “seven” there shall be substituted respectively “forty-five” and “twenty”,
    - (ii) in paragraph (2), the words after “officer” shall be omitted;
  - (b) in regulation 7 there shall be added at the end “or which are moving under the procedure specified in Article 3.3 of Council Regulation (EEC) No. 2726/90(18) (transit procedures)”.

## **Northern Ireland**

8. The following customs and excise stations are hereby appointed for the examination of goods being imported or exported by land—

- Custom House, Newry;
- Custom House, Enniskillen;
- Customs' Office, Lisahally, Londonderry.

9. The Customs (Land Boundary) Regulations 1953(19) and the Customs (Land Boundary) Regulations 1965(20) are hereby revoked.

10.—(1) The enactments mentioned in Schedule 1 to these Regulations shall have effect subject to the amendments there specified (being amendments consequential on regulation 3(5)).

(2) The enactments mentioned in Schedule 2 to these Regulations are hereby repealed to the extent specified in the third column of that Schedule.

New King's Beam House 22 Upper Ground  
London SE1 9PJ  
8th December 1992

*M. J. Eland*  
Commissioner of Customs and Excise

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(17) S.I. 1991/2724.

(18) OJ No. L262, 26.9.90, p. 1.

(19) S.I. 1953/1532.

(20) S.I. 1965/1031.