
STATUTORY INSTRUMENTS

1992 No. 3095

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

Amendment of Ship's Report etc. Regulations

4. After regulation 11 of the Ship's Report, Importation and Exportation by Sea Regulations 1981⁽¹⁾ there shall be added the following—

“**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.”