

STATUTORY INSTRUMENTS

2018 No. 1265

EXITING THE EUROPEAN UNION CUSTOMS

The Wharves, Examination Stations and Temporary Storage Facilities (Approval Conditions) (EU Exit) Regulations 2018

Made - - - - 29th November 2018

Laid before the House of

Commons - - - - 30th November 2018

Coming into force in accordance with regulation 1(2)

The Commissioners for Her Majesty's Revenue and Customs make these Regulations exercising their powers in sections 20(1A)(a), 22(1A)(a) and 25(1A)(a) of the Customs and Excise Management Act 1979⁽¹⁾.

They consider that regulation 2 would facilitate the administration, collection or enforcement of any duty of customs.

Citation and commencement

1.—(1) These Regulations may be cited as the Wharves, Examination Stations and Temporary Storage Facilities (Approval Conditions) (EU Exit) Regulations 2018.

(2) They come into force on exit day⁽²⁾.

Commencement Information

- II** Reg. 1 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)

- (1) [1979 c. 2](#); section 1(1) of which so defines “the Commissioners”, a substitution made by the Commissioners for Revenue and Customs Act [2005 \(c. 11\)](#), Schedule 4, paragraphs 20 and 22(b). Sections 20, 22 and 25 were substituted by [S.I. 1991/2724](#) and amended by [S.I. 1992/3095](#), [1993/3014](#) and [2011/1043](#), and by the Taxation (Cross-border Trade) Act [2018 \(c. 22\)](#), Schedule 7, paragraphs 3, 9, 12 and 16.
- (2) The meaning of “exit day” is assigned by the Interpretation Act [1978 \(c. 30\)](#), Schedule 1 as amended by the European Union (Withdrawal) Act [2018 \(c. 16\)](#), Schedule 8, paragraphs 18 and 22(e) and [S.I. 2018/808](#), and assigned by section 20(1) to (5) of the latter Act.

*Status: Point in time view as at 01/07/2022.**Changes to legislation: There are currently no known outstanding effects for The Wharves, Examination Stations and Temporary Storage Facilities (Approval Conditions) (EU Exit) Regulations 2018. (See end of Document for details)***Approval conditions**

2.—(1) A place must meet Items 1 to 4 in relation to Items 5 to 15 in the Schedule before the grant of approved wharf(3) status.

(2) A part of, or a place at, a customs and excise airport must meet Items 1 to 4 in relation to Items 5 to 15 in the Schedule (except Item 14) before the grant of examination station(4) status.

(3) [^{F1}Subject to paragraph (4),] a place must meet Items 1 to 4, in relation to Items 5 to 9 and Items 12 to 15 in the Schedule, before the grant of temporary storage facility(5) status.

[^{F2}(4) Before the Commissioners approve a place as a temporary storage facility that meets the conditions in regulation 2(1A) of the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018 that place must meet Items 1 to 4 in relation to Items 5 to 7, 11(a) and 12 to 15 in the Schedule.]

Textual Amendments

F1 Words in reg. 2(3) inserted (1.7.2022) by [The Customs \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/628\)](#), regs. 1(3), **6(a)**

F2 Reg. 2(4) inserted (1.7.2022) by [The Customs \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/628\)](#), regs. 1(3), **6(b)**

Commencement Information

I2 Reg. 2 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)

Jim Harra

Penny Ciniewicz

Two of the Commissioners for Her Majesty's
Revenue and Customs

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- (3) Approved wharf is defined in the Customs and Excise Management Act 1979, section 20A(1) which was a substitution made by [S.I. 1991/2724](#) and amended by [S.I. 1993/3014](#) and [S.I. 2011/1043](#). It will be amended again when the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraph 10(2) enters force.
- (4) Examination stations are defined in the Customs and Excise Management Act 1979, section 22A(1) which was a substitution made by [S.I. 1991/2724](#) and amended by [S.I. 1993/3014](#) and [S.I. 2011/1043](#). It will be amended again when the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraph 13(2) enters force.
- (5) Temporary storage facilities (transit sheds) are defined in the Customs and Excise Management Act 1979, section 25A(1) which was a substitution made by [S.I. 1991/2724](#) and amended by [S.I. 1993/3014](#) and [S.I. 2011/1043](#). It will be amended again when the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraph 17(2) enters force changing the terminology from “transit shed” to “temporary storage facility”.

SCHEDULE

Regulation 2

Approval conditions for wharves, examination stations and temporary storage facilities under regulation 2

1. The place, or part of the customs and excise airport, must provide officers of Revenue and Customs⁽⁶⁾ with unconditional and continuous access while they are there in the course of their duties to such amenities from Items 5 to 15 below as regulation 2 stipulates for an approved wharf, an examination station or a temporary storage facility, as the case requires.

Commencement Information

I3 Sch. para. 1 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see reg. 1(2)

2. The amenities must be adequate in terms of scale, security and privacy for the proper conduct of the formalities and controls conducted by those officers at the individual place or individual part of the airport.

Commencement Information

I4 Sch. para. 2 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see reg. 1(2)

3. The amenities must include, where and as appropriate, complimentary—
- (a) electricity,
 - (b) gas, and
 - (c) water and drainage.

Commencement Information

I5 Sch. para. 3 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see reg. 1(2)

4. The amenities must, where and as appropriate, be—
- (a) clean and clear of waste,
 - (b) illuminated, ventilated, and at an adequate temperature, and
 - (c) in a state of repair reflecting fair use.

Commencement Information

I6 Sch. para. 4 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see reg. 1(2)

(6) Defined in the Interpretation Act 1978, Schedule 1 and the Commissioners for Revenue and Customs Act 2005 (c. 11), section 2(1). For these purposes, this includes general customs officials under the Borders, Citizenship and Immigration Act 2009 (c. 11), section 3.

Status: Point in time view as at 01/07/2022.

Changes to legislation: There are currently no known outstanding effects for The Wharves, Examination Stations and Temporary Storage Facilities (Approval Conditions) (EU Exit) Regulations 2018. (See end of Document for details)

Amenities

5. Parking areas for vehicles under the control of those officers as part of their duties.

Commencement Information

- I7** Sch. para. 5 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)

6. Furnished office accommodation (that includes telephony and internet-access, complimentary in each case).

Commencement Information

- I8** Sch. para. 6 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)

7. Lavatory facilities.

Commencement Information

- I9** Sch. para. 7 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)

8. Kitchen accommodation that is furnished and has a refrigerator and plumbed sink.

Commencement Information

- I10** Sch. para. 8 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)

9. Changing room and showering facilities.

Commencement Information

- I11** Sch. para. 9 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)

10. Space and general equipment for the proper display of customs information signs and publications (for example, direction signs, posters, pamphlets).

Commencement Information

- I12** Sch. para. 10 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)

11. Space and general equipment for the proper conduct of—
(a) customs formalities⁽⁷⁾,

(7) Defined in the Customs and Excise Management Act 1979, section 1 as amended by the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraphs 3, 4(1) and 4(2)(c).

- (b) controls on cash entering or leaving the United Kingdom (as provided for in Regulation (EC) No 1889/2005⁽⁸⁾), including provision made for that Regulation by regulations under the European Union (Withdrawal) Act 2018⁽⁹⁾, section 8), and
- (c) formalities relating to retail exports (by and under the Value Added Tax Regulations 1995⁽¹⁰⁾, regulation 131).

Commencement Information

- I13** Sch. para. 11 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)

12. Furnished office accommodation ensuring the proper conduct of interviews carried out by those officers in the course of their duties.

Commencement Information

- I14** Sch. para. 12 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)

13. Space to examine imported goods properly, both without and with any specialised equipment under the control of those officers in the course of their duties.

Commencement Information

- I15** Sch. para. 13 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)

14. Space to examine vehicles properly, both without and with any specialised equipment under the control of those officers in the course of their duties.

Commencement Information

- I16** Sch. para. 14 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)

15. Space to store for up to two weeks all goods that are subject to investigation by those officers in the course of their duties.

Commencement Information

- I17** Sch. para. 15 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)

⁽⁸⁾ O J No. L 309, 25.11.2005, p. 9.

⁽⁹⁾ 2018 c. 16.

⁽¹⁰⁾ S.I. 1995/2518, relevant amending instruments are S.I. 1995/3147 and 2003/1485.

Status: Point in time view as at 01/07/2022.

Changes to legislation: There are currently no known outstanding effects for The Wharves, Examination Stations and Temporary Storage Facilities (Approval Conditions) (EU Exit) Regulations 2018. (See end of Document for details)

Commencement Information

- I7** Sch. para. 5 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)
- I8** Sch. para. 6 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)
- I9** Sch. para. 7 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)
- I10** Sch. para. 8 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)
- I11** Sch. para. 9 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)
- I12** Sch. para. 10 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)
- I13** Sch. para. 11 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)
- I14** Sch. para. 12 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)
- I15** Sch. para. 13 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)
- I16** Sch. para. 14 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)
- I17** Sch. para. 15 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1\(2\)](#)

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations require temporary storage facilities (transit sheds), airport examination stations and approved wharves to provide the amenities necessary for the conduct there of import and export customs formalities and other controls. These are binding conditions of their approval as such if given by HM Revenue and Customs after the United Kingdom exits the European Union.

The amenities in question must be suitable for each individual location, and must be provided unconditionally and on a continuous basis when officers of Revenue and Customs are on duty there.

This instrument is one of a group of instruments covered by a single overarching HMRC impact assessment which will be published on 4th December 2018 and will be available on the website at:

<https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.

Status:

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