



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 7

MISCELLANEOUS AND FINAL

Management of customs and excise

339 Approval of aerodromes

- (1) CEMA 1979 is amended as follows.
- (2) After section 20(A) insert—

“20B Approval of aerodromes

- (1) The Commissioners may approve an aerodrome for the purposes of the customs and excise Acts.
- (2) In any case where they consider it would facilitate the administration, collection or enforcement of any duty of customs, the Commissioners may by regulations—
 - (a) specify conditions which must be met before an approval is granted, or
 - (b) specify other conditions which they may, in any particular case, require to be met before an approval is granted.
- (3) In any other case, an approval has effect subject to such conditions and restrictions as the Commissioners think fit.
- (4) The Commissioners may at any time for reasonable cause revoke or vary the terms of an approval.
- (5) This section does not apply in relation to an aerodrome which is a customs and excise airport.”

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- (3) Section 21 (control of movement of aircraft, etc into and out of the United Kingdom) is amended in accordance with subsections (4) to (7).
- (4) In each of subsections (1), (2), (3)(a) and (b) and (4), for “customs and excise airport”, in each place it occurs, substitute “regulated aerodrome”.
- (5) After subsection (5) insert—
- “(5A) A person in control of an unregulated aerodrome must take reasonable steps to secure that no aircraft lands at, or departs from, the aerodrome in circumstances in which there would be a contravention of any of subsections (1) to (3).”
- (6) In subsection (6), for “this section” substitute “subsections (1) to (4)”.
- (7) After subsection (6) insert—
- “(6A) For the purposes of this Act each of the following is a “regulated aerodrome”—
- (a) a customs and excise airport, and
- (b) an aerodrome approved under section 20B,
- (and any other aerodrome is an “unregulated aerodrome”).”.
- (8) In section 22 (approval of examination stations at customs and excise airports)—
- (a) in the heading, for “customs and excise airports” substitute “regulated aerodromes”;
- (b) in subsection (1), for “customs and excise airport” substitute “regulated aerodrome”.
- (9) In section 22A (examination stations), in each of subsections (1)(a), (1A) and (2), for “customs and excise airport” substitute “regulated aerodrome”.

340 Approved aerodromes: minor and consequential amendments

- (1) CEMA 1979 is amended in accordance with subsections (2) to (4).
- (2) In section 1 (interpretation), in subsection (1), insert at the appropriate place—
- ““regulated aerodrome” has the meaning given by section 21(6A);”.
- (3) In each of the following provisions, for “customs and excise airport” substitute “regulated aerodrome”—
- (a) in section 5(5) (time of importation, exportation, etc);
- (b) in section 23(1)(a) (control of movement of hovercraft);
- (c) in section 30(1)(a) and (b) (control of movement of uncleared goods within or between port or airport and other places);
- (d) in section 34(1)(a) and (b) (power to prevent flight of aircraft or departure of railway vehicles);
- (e) in section 42(1)(a) (power to regulate unloading, removal, etc of imported goods);
- (f) in section 164(4)(d) (power to search persons).
- (4) In section 172 (regulations), in subsection (3), after “20,” insert “20B,”.
- (5) In Schedule 5 to FA 1994 (decisions subject to review and appeal), in paragraph 2(1)—

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- (a) in paragraph (a)—
 - (i) for “section 20, 22 or 25 (approved wharf, examination station or temporary storage facility)” substitute “section 20, 20B, 22 or 25 (approved wharf, approved aerodrome, examination station or temporary storage facility)”;
 - (ii) after “subsection (1A)(a) of section 20, 22 or 25” insert “, or subsection (2)(a) of section 20B,”;
 - (iii) for “subsection (1A)(b) of that section” substitute “subsection (1A)(b) of section 20, 22 or 25 or subsection (2)(b) of section 20B”;
 - (b) after paragraph (a) insert—
 - “(aa) any decision as to whether or not approval of an aerodrome under section 20B is to be given or withdrawn, or as to the conditions or restrictions under section 20B(3) subject to which any such approval is given;”.
- (6) In section 26 of FA 2003 (penalty for contravention of a relevant rule), in subsection (5A), after “section 20(1A),” insert “20B(2),”.
- (7) In section 18 of the Customs and Excise Duties (General Reliefs) Act 1979 (interpretation), in the list of expressions in subsection (2), omit—
““customs and excise airport””.

341 Temporary approvals etc

- (1) Section 16B of FA 1994 (temporary approvals etc pending review or appeal: process) is amended as follows.
- (2) In subsection (3), for paragraph (b) substitute—
“(b) expires—
 - (i) on the expiry day determined in accordance with subsection (4), or
 - (ii) if HMRC are satisfied that it is appropriate in all the circumstances, on a later day determined by HMRC, and”.
- (3) In subsection (4), for “The day on which a temporary approval expires is” substitute “For the purposes of subsection (3)(b)(i), the expiry day in relation to a temporary approval is”.

Changes to legislation:

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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. 131(2)(3) substituted for s. 131(2) by 2024 c. 3 Sch. 12 para. 5(3)
- s. 147A inserted by 2024 c. 3 Sch. 12 para. 8(1)
- s. 148A-148C inserted by 2024 c. 3 Sch. 12 para. 8(3)
- s. 150(6A) inserted by 2024 c. 3 Sch. 12 para. 50(5)(b)
- s. 151(1)(c) and word inserted by 2024 c. 3 Sch. 12 para. 9(2)(d)
- s. 151(1)(aa) inserted by 2024 c. 3 Sch. 12 para. 9(2)(c)
- s. 151(6A) inserted by 2024 c. 3 Sch. 12 para. 9(4)
- s. 151(8) inserted by 2024 c. 3 Sch. 12 para. 9(6)
- s. 159(1)(a)(b) substituted for words by 2024 c. 3 Sch. 12 para. 12(2)
- s. 159(2)(a)(b) substituted for words by 2024 c. 3 Sch. 12 para. 12(3)
- s. 159(3)(a)(b) substituted for words by 2024 c. 3 Sch. 12 para. 12(4)
- s. 159(4) inserted by 2024 c. 3 Sch. 12 para. 12(5)
- s. 165(2)(a)(i)(ii) s. 165(2)(a)(b) become s. 165(2)(a)(i)(ii) by 2024 c. 3 Sch. 12 para. 50(6)(b)
- s. 168(12) inserted by 2024 c. 3 Sch. 12 para. 14(8)
- s. 170(2A) inserted by 2024 c. 3 Sch. 12 para. 14(9)(b)
- s. 176A-176C and cross-heading inserted by 2024 c. 3 Sch. 12 para. 8(6)
- s. 176D-176F and cross-heading inserted by 2024 c. 3 Sch. 12 para. 16(1)
- s. 178(1A)(1B) inserted by 2024 c. 3 Sch. 12 para. 17(4)
- s. 178(5)(6) inserted by 2024 c. 3 Sch. 12 para. 17(6)
- s. 179(1A) inserted by 2024 c. 3 Sch. 12 para. 17(7)(a)
- s. 179(3A)(3B) inserted by 2024 c. 3 Sch. 12 para. 17(7)(b)
- s. 180(8)(b)(ii)(iia) substituted for s. 180(8)(b)(ii) by 2024 c. 3 Sch. 12 para. 19(4)
- s. 183A inserted by 2024 c. 3 Sch. 12 para. 20(5)
- s. 195(7A) inserted by 2024 c. 3 Sch. 12 para. 25(1)
- s. 196(1)(e) and words inserted by 2024 c. 3 Sch. 12 para. 22(1)(b)
- s. 196(1A) inserted by 2024 c. 3 Sch. 12 para. 21(1)(b)
- s. 197(4)(d)(e) inserted by 2024 c. 3 Sch. 12 para. 23(b)
- s. 197(5)(c) and word inserted by 2024 c. 3 Sch. 12 para. 22(2)(e)
- s. 197(6A) inserted by 2024 c. 3 Sch. 12 para. 21(2)
- s. 197(7A) inserted by 2024 c. 3 Sch. 12 para. 24
- s. 197A inserted by 2024 c. 3 Sch. 12 para. 25(2)
- s. 198A inserted by 2024 c. 3 Sch. 12 para. 26
- s. 211(1)-(1C) substituted for s. 211(1) by 2024 c. 3 Sch. 12 para. 27(a)
- s. 213(6A) inserted by 2024 c. 3 Sch. 12 para. 28
- s. 232(3A) inserted by 2024 c. 3 Sch. 12 para. 4(6)
- s. 232A inserted by 2024 c. 3 Sch. 12 para. 2(2)
- s. 236(2A) inserted by 2024 c. 3 Sch. 12 para. 31(3)
- s. 251A inserted by 2024 c. 3 Sch. 12 para. 29(1)
- s. 253(2)(b)(va) inserted by 2024 c. 3 Sch. 12 para. 56(10)(c)(iii)
- s. 255(2A) inserted by 2024 c. 3 Sch. 12 para. 34(1)(a)
- s. 255(4)-(6) inserted by 2024 c. 3 Sch. 12 para. 34(1)(c)
- s. 256A inserted by 2024 c. 3 Sch. 12 para. 35(1)
- s. 262(1A)-(1D) inserted by 2024 c. 3 Sch. 12 para. 36
- s. 267(3A) inserted by 2024 c. 3 Sch. 12 para. 42(1)(a)
- s. 267(3B)-(3D) inserted by 2024 c. 3 Sch. 12 para. 43(1)(b)
- s. 267A inserted by 2024 c. 3 Sch. 12 para. 42(2)
- s. 268A inserted by 2024 c. 3 Sch. 12 para. 2(4)

- s. 272(8)(da) inserted by 2024 c. 3 Sch. 12 para. 44(1)
- s. 272(9)-(11) inserted by 2024 c. 3 Sch. 12 para. 43(3)(b)
- s. 272A inserted by 2024 c. 3 Sch. 12 para. 42(3)
- s. 273(3)(ba) inserted by 2024 c. 3 Sch. 12 para. 44(2)
- s. 273(4)(pa) inserted by 2024 c. 3 Sch. 12 para. 57(3)(c)
- s. 273A273B inserted by 2024 c. 3 Sch. 12 para. 45(1)
- s. 273C inserted by 2024 c. 3 Sch. 12 para. 46
- s. 276(c)(iiia) inserted by 2024 c. 3 Sch. 12 para. 45(2)(b)
- s. 276(aa) inserted by 2024 c. 3 Sch. 12 para. 45(2)(a)
- s. 311A inserted by 2024 c. 3 s. 21(3)
- Sch. 14 para. 37A37B and cross-heading inserted by 2024 c. 3 Sch. 12 para. 2(6)(b)
- Sch. 14 para. 39(1)(aa) inserted by 2024 c. 3 Sch. 12 para. 2(6)(c)(ii)
- Sch. 14 para. 39(2)(aa) inserted by 2024 c. 3 Sch. 12 para. 2(6)(c)(iii)
- Sch. 14 para. 33A inserted by 2024 c. 3 Sch. 12 para. 37(3)
- Sch. 14 para. 6(1A) inserted by 2024 c. 3 Sch. 12 para. 58(1)(a)
- Sch. 14 para. 34(2A) inserted by 2024 c. 3 Sch. 12 para. 58(1)(b)(ii)
- Sch. 14 para. 3(3)-(5) substituted for Sch. 14 para. 3(3) by 2024 c. 3 Sch. 12 para. 2(6)(a)(iii)
- Sch. 15 para. 2(1)(za) inserted by 2024 c. 3 Sch. 12 para. 16(2)
- Sch. 15 para. 2(1)(k) inserted by 2024 c. 3 Sch. 12 para. 40(2)
- Sch. 15 para. 2(1)(l) inserted by 2024 c. 3 Sch. 12 para. 41(4)
- Sch. 15 para. 1(1)(aa) inserted by 2024 c. 3 Sch. 12 para. 58(2)(a)
- Sch. 15 para. 2(1)(ea) inserted by 2024 c. 3 Sch. 12 para. 58(2)(b)(i)
- Sch. 15 para. 2(1)(fa) inserted by 2024 c. 3 Sch. 12 para. 58(2)(b)(ii)
- Sch. 16 para. 10(1) Sch. 16 para. 10 renumbered as Sch. 16 para. 10(1) by 2024 c. 3 Sch. 12 para. 58(3)(a)
- Sch. 16 para. 2(11)(b) inserted by 2024 c. 3 Sch. 12 para. 34(2)(d)(ii)
- Sch. 16 para. 2(3A) inserted by 2024 c. 3 Sch. 12 para. 38(3)
- Sch. 16 para. 2(12)(13) inserted by 2024 c. 3 Sch. 12 para. 38(8)
- Sch. 16 para. 4(3)(d) and word inserted by 2024 c. 3 Sch. 12 para. 39(3)(a)(ii)
- Sch. 16 Pt. 3 inserted by 2024 c. 3 Sch. 12 para. 40(1)
- Sch. 16 para. 10(2)(3) inserted by 2024 c. 3 Sch. 12 para. 58(3)(d)
- Sch. 16 para. 2(1)(b)(ba) substituted for Sch. 16 para. 2(1)(b) by 2024 c. 3 Sch. 12 para. 34(2)(a)
- Sch. 16 para. 3(1)(1A) substituted for Sch. 16 para. 3(1) by 2024 c. 3 Sch. 12 para. 39(2)
- Sch. 16 para. 3(7)-(9) substituted for Sch. 16 para. 3(7)(8) by 2024 c. 3 Sch. 12 para. 29(2)
- Sch. 16 para. 10(1)(a) word substituted by 2024 c. 3 Sch. 12 para. 58(3)(c)
- Sch. 16 para. 10(1) words inserted by 2024 c. 3 Sch. 12 para. 58(3)(b)(ii)
- Sch. 16 para. 10(1) words substituted by 2024 c. 3 Sch. 12 para. 58(3)(b)(i)
- Sch. 16A inserted by 2024 c. 3 Sch. 12 para. 41(1)