HMRC - HMAG31660 - Revocation Of Approval: Period Of Notice Prior To Actual Revocation Date

(This content has been withheld because of exemptions in the Freedom of Information Act 2000)

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Warehouse premises approval notice of revocation period is a mandatory three months (required by Section 98 CEMA). This must always be applied.

Registered Warehousekeeper approval notice of revocation period should normally be one month (unless immediate revocation is required). This is to allow the business opportunity to arrange for another authorised warehousekeeper to take over the day to day running of the warehouse, necessary to prevent disruption and logistical problems resulting from duty becoming chargeable on warehoused goods if no warehousekeeper occupies the warehouse.

Duty Representatives notice of revocation period should also normally be one month (unless immediate revocation is required). This is to allow any overseas owner represented by the duty representative opportunity to either appoint a new duty representative or to arrange for their goods to be removed from the warehouse. (This content has been withheld because of exemptions in the Freedom of Information Act 2000)

Registered Owners, Registered/Temporary Registered Consignees, Registered Commercial Importers and Tax Representatives, notice of revocation periods should normally be 10 working days (unless immediate revocation is required). Where necessary, a longer period of no more than one month in total may be given.

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