HMRC - HMAG31680 - Revocation Of Approvals: After The Period Of Notice Has Expired

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

Where the revoked approval was a Registered Owners, Duty Representatives, Registered/Temporary Registered Consignees, Registered Commercial Importers or Tax Representatives then once the revocation date is passed the business is treated as unregistered. Further winding up conditions can no longer be applied to the revoked approval. Where revocation creates a duty point then you should pursue the duty due via assessments and secure any goods liable to forfeiture.

If the revoked approval was for an excise warehouse premises (Section 92 CEMA refers) then any duty suspended goods remaining on the premises after the revocation date may be taken to a Queen’s Warehouse. As an alternative to removing the goods, the goods may remain in the former warehouse for one month as if they were in a Queen’s Warehouse. During this one month period the financial security for the premises, warehousing regulations and any condition imposed by or under CEMA continue to have effect as if the warehouse was still approved (Section 98 CEMA refers). If after one month from the date of revocation the goods are either still in the Queen’s Warehouse or in the former warehouse they may be sold or destroyed. Once the one month period has expired premises securities should be lapsed in accordance with HMFSA guidance