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STATUTORY INSTRUMENTS

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**1999 No. 1278**

**The Warehousekeepers and Owners of  
Warehoused Goods Regulations 1999**

**PART V**

**WAREHOUSING**

**Holding dutiable goods**

**9.—(1)** Dutiable goods shall not be deposited in an excise warehouse or kept in an excise warehouse unless the occupier of that warehouse—

- (a) is an authorized warehousekeeper, and
- (b) is permitted by the terms of his approval to hold dutiable goods of that class or description.

(2) Relevant goods shall not be kept in an excise warehouse for more than the initial period beginning with their deposit in that warehouse unless the owner of those goods—

- (a) is not a revenue trader, or
- (b) is the authorized warehousekeeper, or
- (c) is a registered owner who resides or has a business establishment or other fixed establishment in the United Kingdom, or
- (d) has a duty representative acting as his agent in respect of those goods.

(3) Relevant goods shall not be sold whilst they are being kept in an excise warehouse unless the seller, or if the seller has a duty representative that representative, gives notice of the sale to the authorized warehousekeeper.

**Application of section 98 of the Act**

**10.** If the Commissioners revoke their approval of an occupier as an authorized warehousekeeper for the purposes of section 93(1)(a) of the Act section 98(3) and (3A) of the Act shall apply as if—

- (a) in subsection (3), for the words “the warehouse ceases to be approved” there were substituted “the Commissioners notified the authorized warehousekeeper that they have revoked his approval”,
- (b) in both subsections, as if the word “former” (in every place at which it occurs) were omitted, and
- (c) in subsection (3A)(b) for the words “warehouse were still a warehouse” there were substituted “occupier were still approved”.