
STATUTORY INSTRUMENTS

1999 No.1278

CUSTOMS AND EXCISE

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

<i>Made</i>	- - - -	<i>4th May 1999</i>
<i>Laid before Parliament</i>		<i>7th May 1999</i>
<i>Coming into force</i>	- -	<i>1st October 1999</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 93(1), (2)(a) and (db), (3) and (5), 100G(1) and (4) and 100H(1)(a), (b), (c), (g), (k), (l) and (n) and (2) of the Customs and Excise Management Act 1979⁽¹⁾, section 1 of the Finance (No. 2) Act 1992⁽²⁾ and of all other powers enabling them in that behalf, hereby make the following regulations:

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- (1) 1979 c. 2; section 1(1) defines “the Commissioners”, “dutiable goods”, “excise duty point”, “excise warehouse”, “occupier”, “registered excise dealer and shipper”, “registered excise dealers and shippers regulations”, “revenue trader”, “warehoused” and “warehousing regulations”; section 93(2)(a) was amended by section 11(1) of, and paragraph 2 of Schedule 8 to, the Finance Act 1981 (c. 35); section 93(1) and (3) was amended by, and section 93(2)(db) was inserted by, section 3 of, and paragraph 2 of Schedule 2 to the Finance (No. 2) Act 1992 (c. 48); sections 100G and 100H were inserted by section 11(3) of, and Schedule 4 to, the Finance Act 1991 (c. 31); section 100H was amended by sections 1(5) and 3(1) of, and paragraph 6 of Schedule 1 and paragraph 4 of Schedule 2 to, the Finance (No.2) Act 1992.
- (2) 1992 c. 48.