
STATUTORY INSTRUMENTS

1999 No. 1278

The Warehousekeepers and Owners of
Warehoused Goods Regulations 1999

PART III

**APPROVAL AND REGISTRATION OF
OWNERS AND DUTY REPRESENTATIVES**

Registered owners

5.—(1) For the purposes of section 100G of the Act, the Commissioners may approve revenue traders who wish to deposit relevant goods that they own in an excise warehouse and register them as registered excise dealers and shippers in accordance with section 100G(2) of the Act.

(2) A revenue trader who has been so approved and registered shall be known as a registered owner.

Duty representatives

6.—(1) For the purposes of section 100G of the Act, and subject to paragraph (3) below, the Commissioners may approve revenue traders who wish to act as the agent of revenue traders who deposit relevant goods that they own in an excise warehouse and register them as registered excise dealers and shippers in accordance with section 100G(2) of the Act.

(2) A revenue trader who has been so approved and registered shall be known as a duty representative.

(3) The Commissioners shall not approve a revenue trader as a duty representative unless he—

- (a) has a business establishment or other fixed establishment in the United Kingdom, or
- (b) if he is an individual, has his usual place of residence in the United Kingdom.