
STATUTORY INSTRUMENTS

1999 No. 1278

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

PART VII

CONDITIONS AND RESTRICTIONS

General conditions and restrictions

15. The approval and registration of relevant revenue traders shall, in addition to any conditions or restrictions imposed on them by the Commissioners under section 100G(4) of the Act, be subject to the conditions and restrictions imposed by or under this Part of these regulations.

Security

16. The Commissioners may require any relevant revenue trader to provide such security, or further security, as they may think appropriate for the payment of any excise duty that is or may become due from him.

Conditions and restrictions that apply to authorized warehousekeepers

17.—(1) The approval and registration of every authorized warehousekeeper shall be subject to the conditions and restrictions prescribed in a notice published by the Commissioners and not withdrawn by a further notice.

(2) Subject to paragraph (3) below, if at the time when relevant goods are deposited in an excise warehouse either the owner of those goods is not a registered owner or the owner does not have a duty representative acting as his agent, an authorized warehousekeeper—

- (a) shall not keep those goods at his excise warehouse for longer than the initial period, and
- (b) shall not permit those goods to be entered for removal from his warehouse in accordance with regulation 16 of the Excise Warehousing (Etc.) Regulations 1988(1) for any purpose other than home use.

(3) The restrictions imposed by paragraph (2) above shall not apply if—

- (a) the authorized warehousekeeper is the owner of the relevant goods, or
- (b) the relevant goods are owned by a person who is not a revenue trader, or
- (c) before the expiration of the initial period from the time when relevant goods are deposited in an excise warehouse—
 - (i) the owner of those goods is registered as a registered owner, or
 - (ii) the owner has a duty representative acting as his agent in respect of those goods.

Conditions and restrictions that apply to registered owners

18.—(1) The approval and registration of every registered owner shall be subject to the conditions and restrictions prescribed in a notice published by the Commissioners and not withdrawn by a further notice.

(2) Every registered owner shall, before arranging for relevant goods to be deposited in an excise warehouse, provide the authorized warehousekeeper with a copy of his certificate of registration.

(3) Every registered owner shall, before buying relevant goods that are in an excise warehouse, provide the authorized warehousekeeper with a copy of his certificate of registration.

(4) Where in accordance with regulation 7(4) above the Commissioners have furnished a registered owner with a corrected certificate of registration that owner shall, within seven days of his receiving it, provide a copy of it to every authorized warehousekeeper in whose excise warehouse his goods are deposited.

(5) Every registered owner whose registration is revoked shall immediately give written notice of that revocation to every authorized warehousekeeper in whose excise warehouse his goods are deposited.

Conditions and restrictions that apply to duty representatives

19.—(1) The approval and registration of every duty representative shall be subject to the conditions and restrictions prescribed in a notice published by the Commissioners and not withdrawn by a further notice.

(2) Every duty representative shall, before arranging for relevant goods to be deposited in an excise warehouse, provide the authorized warehousekeeper with a copy of his certificate of registration.

(3) Every duty representative shall, when acting for the buyer of relevant goods that are in an excise warehouse and before those goods are bought by his principal, provide the authorized warehousekeeper with a copy of his certificate of registration.

(4) Where in accordance with regulation 7(4) above the Commissioners have furnished a duty representative with a corrected certificate of registration that representative shall, within seven days of his receiving it, provide a copy of it to every authorized warehousekeeper in whose excise warehouse his principal's goods are deposited.

(5) Every duty representative whose registration is revoked shall immediately give written notice of that revocation to every authorized warehousekeeper in whose excise warehouse his principal's goods are deposited.

(6) A duty representative shall not act as agent for the owner or buyer of relevant goods if his principal—

- (a) has any 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.