
STATUTORY INSTRUMENTS

1999 No. 1278

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

PART VIII

EXCISE DUTY POINTS AND FORFEITURE

Excise duty points – warehoused goods

20.—(1) If dutiable goods are deposited in an excise warehouse in contravention of regulation 9(1) above, the time that they were deposited shall be the excise duty point for those goods.

(2) If dutiable goods are kept in an excise warehouse in contravention of regulation 9(1) above, the time when the occupier of that warehouse ceases to be an authorized warehousekeeper permitted by the terms of his approval to hold dutiable goods of that class or description shall be the excise duty point for those goods.

(3) If relevant goods are kept in an excise warehouse in contravention of regulation 17(2)(a) above, or are entered for removal in contravention of regulation 17(2)(b) above, the time that they were deposited shall be the excise duty point for those goods.

(4) The person liable to pay the duty at the excise duty point shall be the occupier of the excise warehouse in which the goods were deposited or kept.

(5) If more than one person occupies the excise warehouse in which the goods were deposited or kept, all the occupiers shall be jointly and severally liable to pay the duty at the excise duty point.

(6) Where relevant goods are kept in an excise warehouse in contravention of regulation 17(2)(a) above and in accordance with this regulation an authorized warehousekeeper is liable for the duty he shall be relieved from liability to pay that duty if, immediately following the excise duty point, he abandons those goods to the Commissioners.

(7) Where relevant goods are abandoned to the Commissioners in accordance with paragraph (6) above the person liable to pay the duty at the excise duty point shall be the owner of those goods at that excise duty point.

Excise duty points – ownership of goods

21.—(1) Subject to paragraph (2) below, if at any time after relevant goods are deposited in an excise warehouse either—

- (a) those goods cease to be owned by a registered owner, or
- (b) there is no duty representative acting as the owner's agent,

the time when those goods ceased to be owned by a registered owner or there ceased to be a duty representative acting as the owner's agent shall be the excise duty point for those goods.

(2) Paragraph (1) 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.
- (3) The persons jointly and severally liable to pay the duty at the excise duty point shall be—
 - (a) the authorized warehousekeeper for the excise warehouse in which the goods were kept,
 - (b) the owner of the goods immediately before the excise duty point,
 - (c) if different, the owner of the goods immediately after the excise duty point, and
 - (d) the duty representative of the owner of the goods immediately before the excise duty point.

Forfeiture

22.—(1) If dutiable goods are deposited or kept in an excise warehouse in contravention of regulation 9(1) or (2) above those goods shall be liable to forfeiture.

(2) If relevant goods are sold in contravention of regulation 9(3) above those goods shall be liable to forfeiture.