
STATUTORY INSTRUMENTS

1999 No. 1278

The Warehousekeepers and Owners of
Warehoused Goods Regulations 1999

PART VI
PRIVILEGES

Privileges of a registered owner

12.—(1) Subject to regulation 14 below, a registered owner shall be afforded the following privileges in respect of relevant goods.

(2) A registered owner may—

- (a) hold relevant goods that he owns in an excise warehouse; and
- (b) buy relevant goods that are held in an excise warehouse.