
STATUTORY INSTRUMENTS

1999 No. 1278

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

PART VII

CONDITIONS AND RESTRICTIONS

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shall be subject to the conditions and restrictions prescribed in a notice published by the Commissioners and not withdrawn by a further notice.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.

⁽¹⁾ S.I.1988/809, relevant amending instrument is S.I. 1995/1046.