

---

STATUTORY INSTRUMENTS

---

**1999 No. 1278**

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

**PART I**

**PRELIMINARY**

**Interpretation**

**2. In these Regulations—**

“the Act” means the Customs and Excise Management Act 1979;

“authorized warehousekeeper” has the meaning given in regulation 3 below;

“duty representative” has the meaning given in regulation 6 below;

“the initial period” means a period of seventy-two hours but, for the purpose of calculating seventy-two hours, hours comprised in any day that is a Saturday, Sunday, Christmas Day, Boxing Day, New Year’s Day, Good Friday or Easter Monday shall not be counted;

“occupier” means the occupier of an excise warehouse;

“operations” means operations that are permitted to be carried out on warehoused goods by or under warehousing regulations;

“registered owner” has the meaning given in regulation 5 below;

“relevant goods” means dutiable goods, other than hydrocarbon oil<sup>(1)</sup>, on which excise duty has not been paid;

“relevant revenue trader” means any authorized warehousekeeper, registered owner, or duty representative.

---

(1) “Hydrocarbon oil” is defined in section 1(2) of the Hydrocarbon Oil Duties Act 1979 (c. 5) which Act, by section 27(2), is to be construed as one Act with the Customs and Excise Management Act 1979 (c. 2).