

2006 No. 577

EXCISE

**The Warehousekeepers and Owners of Warehoused Goods
(Amendment) Regulations 2006**

<i>Made</i> - - - -	<i>6th March 2006</i>
<i>Laid before Parliament</i>	<i>7th March 2006</i>
<i>Coming into force</i> - -	<i>1st April 2006</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 100H(1)(k) of the Customs and Excise Management Act 1979(a):

1. These Regulations may be cited as the Warehousekeepers and Owners of Warehoused Goods (Amendment) Regulations 2006 and come into force on 1st April 2006.

2. In regulation 21 of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999(b), after paragraph (3) insert—

“(4) Where—

- (a) the excise duty point for relevant goods is prescribed by paragraph (1),
- (b) the registered owner did not comply with paragraph (3) or (5) of regulation 18, or, as the case may have required, the duty representative did not comply with paragraph (3) or (5) of regulation 19, and
- (c) the authorized warehousekeeper is liable to pay the duty,

he is relieved from liability to pay that duty if, immediately following the excise duty point, he abandons those goods to the Commissioners.”.

*David Varney
Paul Gray*

6th March 2006

Two of the Commissioners for Her Majesty's Revenue and Customs

(a) 1979 c.2. Section 100H was inserted by the Finance Act 1991(c.31), Schedule 4. Section 1(1) (amended by the Commissioners for Revenue and Customs Act 2005(c.11), Schedule 4, paragraph 22) defines “the Commissioners” (as meaning the Commissioners for Revenue and Customs). The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005. Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) S.I. 1999/1278, to which there are amendments not relevant to these Regulations.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 1st April 2006.

Regulation 1 contains the citation and commencement.

Regulation 2 inserts a new paragraph into regulation 21 of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 (S.I. 1999/1278). This new paragraph makes provision for an authorized warehousekeeper to be relieved from the liability to pay excise duty by abandoning goods to the Commissioners when a registered owner or duty representative either fails to provide the authorized warehousekeeper with his certificate of registration or fails to give notice to the authorized warehousekeeper that his registration has been revoked.

A full regulatory impact assessment of the effect that this instrument will have on the costs of business, charities and voluntary bodies is available from www.hmrc.gov.uk.

£3.00

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E0288 3/2006 160288T 19585