

**EXPLANATORY MEMORANDUM TO**  
**THE WAREHOUSEKEEPERS AND OWNERS OF WAREHOUSED GOODS**  
**(AMENDMENT) REGULATIONS 2010**

**2010 No. 250**

1. This explanatory memorandum has been prepared by HM Revenue & Customs and is laid before Parliament by Command of Her Majesty.
2. **Purpose of the instrument**
  - 2.1 These Regulations amend regulation 3(1) of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999, SI 1999/1278 (“the Regulations”) (as amended by SI 2002/501, SI 2004/2064 and SI 2006/577) by removing the words ‘this Part of’. This amendment provides that all the provisions of the Regulations may be relied upon for the approval of occupiers of excise warehouses.
3. **Matters of special interest to the Select Committee on Statutory Instruments**
  - 3.1 None.
4. **Legislative Context**
  - 4.1 The power to make regulations in respect of warehousekeepers is contained in s93 Customs and Excise Management Act 1979 (“CEMA”). These warehouses are places of security for the deposit, keeping and securing of the items mentioned in s92(1)(a) and (b) CEMA. These items are kept in the warehouse in duty suspension. The Regulations allow the Commissioners to prohibit the deposit or keeping of goods in a warehouse except where the occupier of the warehouse has been approved by the Commissioners in accordance with regulations. The effect of this amending regulation is set out above in paragraph 2.1.
5. **Territorial Extent and Application**
  - 5.1 This instrument applies to all of the United Kingdom.
6. **European Convention on Human Rights**
  - 6.1 As the instrument is subject to the negative resolution procedure and does not amend primary legislation, no statement is required.

## **7. Policy background**

- **What is being done and why**

7.1 The amendment will remove the words “this Part of” from regulation 3(1) of the Regulations. This regulation, which is in Part II of these regulations, currently states ‘for the purposes of sections 93(1) and 100G of the Act the Commissioners may approve occupiers of excise warehouses in accordance with the provisions of *this Part of* these regulations and register them as registered excise dealers and shippers in accordance with section 100G(2) CEMA’.

7.2 HMRC approves the occupiers of excise warehouses to hold excise goods in duty suspension and the general conditions and restrictions are contained in Part VII of the Regulations not Part II. This amendment will allow all the provisions of the Regulations to be relied on for the approval of occupiers of excise warehouses.

- **Consolidation**

7.3 We have no plans for consolidation.

## **8. Consultation outcome**

8.1 We have not consulted on this change because it merely regularises our current policy.

## **9. Guidance**

9.1 Guidance material does not require amendment.

## **10. Impact**

10.1 The impact on business, charities or voluntary bodies is nil.

10.2 The impact on the public sector is nil.

10.3 An Impact Assessment has not been prepared for this instrument.

## **11. Regulating small business**

11.1 The legislation does apply to small business, but will have no effect on these businesses.

## **12. Monitoring & review**

12.1 No monitoring or review is required.

### **13. Contact**

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