

## STATUTORY INSTRUMENTS

# 1999 No. 1278

## The Warehousekeepers and Owners of Warehoused Goods Regulations 1999

### PART I

### PRELIMINARY

#### Citation and commencement

1. These regulations may be cited as the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 and shall come into force on 1st October 1999.

#### Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **100(2)(c)**

#### Commencement Information

II [Reg. 1](#) in force at 1.10.1999, see [reg. 1](#)

#### 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;

[<sup>F1</sup>“relevant goods” means dutiable goods, other than—

(a) hydrocarbon oil,

(b) bioethanol within the meaning of section 2AB of the Hydrocarbon Oil Act, and

(c) special energy product,

on which excise duty has not been paid;]

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

[<sup>F2</sup>“special energy product” has the meaning given by regulation 2 of the Excise Warehousing (Energy Products) Regulations 2004].

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#### **Textual Amendments**

- F1** Words in [reg. 2](#) substituted (1.9.2004) by [The Excise Warehousing \(Energy Products\) Regulations 2004 \(S.I. 2004/2064\)](#), regs. 1, [7\(2\)](#)
- F2** Words in [reg. 2](#) inserted (1.9.2004) by [The Excise Warehousing \(Energy Products\) Regulations 2004 \(S.I. 2004/2064\)](#), regs. 1, [7\(3\)](#)
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#### **Modifications etc. (not altering text)**

- C1** Regulations, as they had effect immediately before IP completion day, continued (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), [100\(2\)\(c\)](#)
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#### **Commencement Information**

- I2** [Reg. 2](#) in force at 1.10.1999, see [reg. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Warehousekeepers and Owners of Warehoused Goods Regulations 1999, PART I.