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## STATUTORY INSTRUMENTS

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# 1999 No. 1278

## The Warehousekeepers and Owners of Warehoused Goods Regulations 1999

### PART III

#### APPROVAL AND REGISTRATION OF OWNERS AND DUTY REPRESENTATIVES

##### Registered owners

5.—(1) For the purposes of section 100G of the Act, the Commissioners may approve revenue traders who wish to deposit relevant goods that they own in an excise warehouse and register them as registered excise dealers and shippers in accordance with section 100G(2) of the Act.

(2) A revenue trader who has been so approved and registered shall be known as a registered owner.

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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

- II [Reg. 5](#) in force at 1.10.1999, see [reg. 1](#)

##### Duty representatives

6.—(1) For the purposes of section 100G of the Act, and subject to paragraph (3) below, the Commissioners may approve revenue traders who wish to act as the agent of revenue traders who deposit relevant goods that they own in an excise warehouse and register them as registered excise dealers and shippers in accordance with section 100G(2) of the Act.

(2) A revenue trader who has been so approved and registered shall be known as a duty representative.

(3) The Commissioners shall not approve a revenue trader as a duty representative unless he—

- (a) has a business establishment or other fixed establishment in the United Kingdom, or
- (b) if he is an individual, has his usual place of residence in the United Kingdom.

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**Changes to legislation:** There are currently no known outstanding effects for the *The Warehousekeepers and Owners of Warehoused Goods Regulations 1999, PART III*. (See end of Document for details)

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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. 6](#) 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 III.