
STATUTORY INSTRUMENTS

1999 No. 1278

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

PART IX

CONSEQUENTIAL AMENDMENTS

**Amendments to the Excise Goods (Holding, Movement, Warehousing and REDS)
Regulations 1992**

23.—(1) The Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992(1) shall be amended as follows.

(2) In regulation 2(1), for the definitions of “authorised warehousekeeper” and “REDS”, there shall be substituted—

““authorised warehousekeeper” means the occupier of an excise warehouse or a person who is registered under section 41A of the Alcoholic Liquor Duties Act 1979(2);” and

““REDS” means a registered excise dealer and shipper approved and registered under section 100G of the Management Act except for a registered excise dealer and shipper on whom any privilege is conferred by the Warehousekeepers and Owners of Warehoused Goods Regulations 1999.”

(3) Regulation 4(2)(e) shall be omitted.

(4) In regulation 8, paragraphs (2) and (3) shall be omitted.

(1) S.I.1992/3135, amended by S.I. 1993/1228.

(2) 1979 c. 4; section 41A was inserted by section 7(2) of the Finance Act 1991 (c. 31), and amended by section 1 of, and paragraph 10 of Schedule 1 to the Finance Act 1992 (c. 48) and by section 9 of, and paragraph 29 of Schedule 4 to the Finance Act 1994 (c. 9).