

STATUTORY INSTRUMENTS

**1999 No. 1278**

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

**PART VI  
PRIVILEGES**

**Privileges of an authorized warehousekeeper**

**11.**—(1) Subject to regulation 14 below, an authorized warehousekeeper shall be afforded the following privileges in respect of dutiable goods.

(2) An authorized warehousekeeper may—

(a) receive dutiable goods at his excise warehouse and keep them there;

<sup>F1</sup>(aa) . . . . .

(b) carry out operations on dutiable goods in his excise warehouse; and

(c) remove dutiable goods from his excise warehouse.

(3) An authorized warehousekeeper may exercise these privileges in relation to both dutiable goods that he owns and dutiable goods that are owned by others.

**Textual Amendments**

**F1** Reg. 11(2)(aa) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **5(2)** (with reg. 21) (as amended by [S.I. 2020/1494](#), regs. 1, 4); [S.I. 2020/1640](#), reg. 2, Sch.

**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)**

**C2** Reg. 11(2)(c) restricted (1.4.2000) by [The Excise Goods \(Export Shops\) Regulations 2000 \(S.I. 2000/645\)](#), regs. 1, **10(a)** (with reg. 2)

**C3** Reg. 11(3) restricted (1.4.2000) by [The Excise Goods \(Export Shops\) Regulations 2000 \(S.I. 2000/645\)](#), regs. 1, **10(b)** (with reg. 2)

**Commencement Information**

**I1** [Reg. 11](#) in force at 1.10.1999, see [reg. 1](#)

**Privileges of a registered owner**

**12.**—(1) Subject to regulation 14 below, a registered owner shall be afforded the following privileges in respect of relevant goods.

- (2) A registered owner may—
- (a) hold relevant goods that he owns in an excise warehouse; and
  - (b) buy relevant goods that are held in an excise warehouse.

**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**

- I2** [Reg. 12](#) in force at 1.10.1999, see [reg. 1](#)

**Privileges of a duty representative**

**13.**—(1) Subject to regulation 14 below, a duty representative shall be afforded the following privileges as agent for the owner or buyer of relevant goods.

- (2) A duty representative may—
- (a) on behalf of his principal, arrange for relevant goods to be held in an excise warehouse; and
  - (b) act as agent for the buyer of relevant goods that are held in an excise warehouse.

**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**

- I3** [Reg. 13](#) in force at 1.10.1999, see [reg. 1](#)

**Exceptions**

**14.**—(1) Regulation 11 above does not confer on any authorized warehousekeeper any privilege that would cause him to be in breach of—

- (a) any condition of approval that applies to his excise warehouse;
- (b) any condition or restriction imposed by or under warehousing regulations;
- (c) any condition or restriction imposed by or under registered excise dealers and shippers regulations;
- (d) any condition or restriction imposed under section 100G(4) of the Act; or
- (e) any condition or restriction imposed by or under Part VII of these regulations.

(2) Regulations 12 and 13 above do not confer on any registered owner or duty representative any privilege that would cause the breach of—

- (a) any condition of approval that applies to the excise warehouse in which relevant goods are or will be held;
- (b) any condition or restriction imposed by or under warehousing regulations;
- (c) any condition or restriction imposed by or under registered excise dealers and shippers regulations;

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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 VI. (See end of Document for details)*

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- (d) any condition or restriction imposed under section 100G(4) of the Act; or
- (e) any condition or restriction imposed by or under Part VII of these regulations.

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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**

- I4** [Reg. 14](#) 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 VI.