
STATUTORY INSTRUMENTS

1999 No. 1278

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

PART VII

CONDITIONS AND RESTRICTIONS

Conditions and restrictions that apply to duty representatives

19.—(1) The approval and registration of every duty representative shall be subject to the conditions and restrictions prescribed in a notice published by the Commissioners and not withdrawn by a further notice.

(2) Every duty representative shall, before arranging for relevant goods to be deposited in an excise warehouse, provide the authorized warehousekeeper with a copy of his certificate of registration.

(3) Every duty representative shall, when acting for the buyer of relevant goods that are in an excise warehouse and before those goods are bought by his principal, provide the authorized warehousekeeper with a copy of his certificate of registration.

(4) Where in accordance with regulation 7(4) above the Commissioners have furnished a duty representative with a corrected certificate of registration that representative shall, within seven days of his receiving it, provide a copy of it to every authorized warehousekeeper in whose excise warehouse his principal's goods are deposited.

(5) Every duty representative whose registration is revoked shall immediately give written notice of that revocation to every authorized warehousekeeper in whose excise warehouse his principal's goods are deposited.

(6) A duty representative shall not act as agent for the owner or buyer of relevant goods if his principal—

- (a) has any 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.

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. 19](#) 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, Section 19.