
STATUTORY INSTRUMENTS

1999 No. 1278

The Warehousekeepers and Owners of
Warehoused Goods Regulations 1999

PART VIII

EXCISE DUTY POINTS AND FORFEITURE

Forfeiture

22.—(1) If dutiable goods are deposited or kept in an excise warehouse in contravention of regulation 9(1) or (2) above those goods shall be liable to forfeiture.

(2) If relevant goods are sold in contravention of regulation 9(3) above those goods shall be liable to forfeiture.

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

- I1** [Reg. 22](#) 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 22.