
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.