
STATUTORY INSTRUMENTS

2000 No. 645

The Excise Goods (Export Shops) Regulations 2000

PART II

AUTHORIZED WAREHOUSEKEEPERS

Conditions

4.—(1) In any case where the Commissioners approve the occupier of an export shop as an authorized warehousekeeper the following additional conditions shall apply.

(2) The authorized warehousekeeper shall give the Commissioners not less than thirty days notice in writing of his intention to cease using any excise warehouse he occupies as an export shop.

(3) Where it is impracticable to give thirty days notice of intention to cease using any excise warehouse as an export shop the authorized warehousekeeper shall give such notice as is reasonably practicable.

Revocation

5. Without prejudice to regulation 4 of the 1999 Regulations, if the Commissioners are notified that an authorized warehousekeeper intends to cease using any excise warehouse as an export shop they shall—

- (a) if the authorized warehousekeeper will no longer occupy any excise warehouse, revoke his approval and registration as an authorized warehousekeeper with effect from the date upon which he intends to cease using his excise warehouse as an export shop, or
- (b) in any other case, revoke with effect from that date his approval and registration as an authorized warehousekeeper in respect of the excise warehouse that he intends to cease using as an export shop.