STATUTORY INSTRUMENTS

2000 No. 645

The Excise Goods (Export Shops) Regulations 2000

PART II

AUTHORIZED WAREHOUSEKEEPERS

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.

Commencement Information

I1 Reg. 5 in force at 1.4.2000, see reg. 1

Changes to legislation: There are currently no known outstanding effects for the The Excise Goods (Export Shops) Regulations 2000, Section 5.