



CUSTOMS AND EXCISE MANAGEMENT ACT 1986
WAREHOUSEKEEPERS AND OWNERS OF WAREHOUSED GOODS
(AMENDMENT) REGULATIONS 2006

Laid before Tynwald

25th April 2006

Coming into operation

1st April 2006

In exercise of the powers conferred on the Treasury by section 107B(1)(k) of the Customs and Excise Management Act 1986^(a), and of all other powers enabling it in that behalf, the following Regulations are hereby made:-

Citation, commencement and interpretation

1. These Regulations may be cited as the Warehousekeepers and Owners of Warehoused Goods (Amendment) Regulations 2006 and come into operation on 1st April 2006.

Amendment

2. In regulation 21 of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999^(b), after paragraph (3) insert –

“(4) Where –

- (a) the excise duty point for relevant goods is prescribed by paragraph (1),
- (b) the registered owner did not comply with paragraph (3) or (5) of regulation 18, or, as the case may have required, the duty representative did not comply with paragraph (3) or (5) of regulation 19, and
- (c) the authorized warehousekeeper is liable to pay the duty,

he is relieved from liability to pay that duty if, immediately following the excise duty point, he abandons those goods to the Treasury.”

^(a) 1986 c.34.

^(b) S.D. No. 347/99.

Made this

15th

day of

March

2006



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into operation on 1st April 2006.

Regulation 1 contains the citation and commencement.

Regulation 2 inserts a new paragraph into regulation 21 of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999. This new paragraph makes provision for an authorized warehousekeeper to be relieved from the liability to pay excise duty by abandoning goods to the Treasury when a registered owner or duty representative either fails to provide the authorized warehousekeeper with his certificate of registration or fails to give notice to the authorized warehousekeeper that his registration has been revoked.