STATUTORY INSTRUMENTS

2010 No. 250

EXCISE

The Warehousekeepers and Owners of Warehoused Goods (Amendment) Regulations 2010

Made - - - -	*4th February 2010*
Laid before Parliament	*8th February 2010*
Coming into force - -	*2nd March 2010*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 93(1) of the Customs and Excise Management Act 1979(**a**), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Warehousekeepers and Owners of Warehoused Goods (Amendment) Regulations 2010 and come into force on 2nd March 2010.

Amendment of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999(b)

2. In regulation 3(1) omit the words "this Part of".

Mike Eland
Lesley Strathie

4th February 2010 — Two of the Commissioners for Her Majesty's Revenue and Customs

(**a**) 1979 c. 2; section 1(1) was amended by the Commissioners for Revenue and Customs Act 2005 (c.11), Schedule 4, paragraph 22 defines "the Commissioners" as meaning the Commissioners for Revenue and Customs. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005. Section 50(1) of that Act provides that, in so far as is appropriate in consequence of section 5, a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs. Relevant amendments were made to section..93(1) by section 3 of, and paragraph 2 of Schedule 2 to the Finance (No.2) Act 1992 (c. 48).

(**b**) S.I. 1999/1278

EXPLANATORY NOTE

(This note is not part of the Regulation)

These Regulations amend the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 by omitting from Regulation 3(1) the words "this Part of". This amendment provides that all the provisions of the Regulations may be relied upon for the approval of occupiers of excise warehouses.

A full Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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