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STATUTORY INSTRUMENTS

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**1992 No. 3135**

**The Excise Goods (Holding, Movement,  
Warehousing and REDS) Regulations 1992**

**PART I  
PRELIMINARY**

**Citation and commencement**

**1.** These Regulations may be cited as the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 and shall come into force on 1 January 1993.

**Interpretation**

**2.—(1)** In these Regulations except where the context requires—

“the Management Act” means the Customs and Excise Management Act 1979;

“the 1992 Act” means the Finance (No. 2) Act 1992;

“accompanying document” means a document issued in accordance with regulation 11(1) below;

“approved” means approved by the Commissioners;

“authorised warehousekeeper” means the occupier, owner or operator of a tax warehouse who, as provided by Regulation 8(2) below, has been approved in relation to that tax warehouse and in relation to excise goods specified in the approval;

“certificate of receipt” means a certificate issued in accordance with regulation 11(3) below;

“chewing tobacco” means chewing tobacco of any description manufactured wholly or partly from tobacco or any substance used as a substitute for tobacco, and includes anything referred to or called chewing tobacco, but does not include herbal products;

“Community excise goods” means excise goods imported into the United Kingdom from another member State and which have been produced or are in free circulation in the European Community at that importation;

“duty” means a duty of excise which becomes chargeable on excise goods by virtue of the enactments specified below in the definition of excise goods;

“excise duty point” (the time when the duty is payable by a person, whether or not payment may be deferred) has the meaning given by section 1 of the 1992 Act;

“excise goods” means a good, other than chewing tobacco, that is chargeable with a duty of excise by or under the Alcoholic Liquor Duties Act 1979(1), the Hydrocarbon Oil Duties Act 1979(2) or the Tobacco Products Duty Act 1979(3);

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(1) 1979 c. 4.  
(2) 1979 c. 5.  
(3) 1979 c. 7.

- “excise warehouse” has the meaning given by section 1(1) of the Management Act;
- “occasional importer” means a person approved under regulation 15 below;
- “REDS” means a registered excise dealer and shipper registered under section 100G of the Management Act;
- “tax representative” means a person who is a REDS and who agrees to be appointed, or accepts the appointment, and is appointed by a vendor pursuant to the requirements of regulation 13 below;
- “tax warehouse” means an excise warehouse; and
- “vendor” means the person referred to as the vendor in subparagraph (a) of paragraph (3) below.

(2) References in these Regulations to suspension arrangements are references to the provisions made by Part IV of these Regulations or to any provision made by or under the customs and excise Acts for enabling goods to be held or moved without payment of duty or any provisions made by or under those Acts in connection with any provision enabling goods to be so held or moved.

- (3) For the purpose of these Regulations there is a distance selling arrangement where:
- (a) a person (“the vendor”), in another member State, sells or agrees to sell goods, in that State, to a person (“the purchaser”) in the United Kingdom;
  - (b) those goods are dispatched by or to the order of the vendor to the purchaser or a person nominated by the purchaser and consigned to an address in the United Kingdom;
  - (c) those goods will be excise goods on their importation into the United Kingdom;
  - (d) the purchaser is not a revenue trader;

and “distance selling arrangements” in these Regulations shall be construed accordingly.

(4) “UK distance selling arrangements” means a distance selling arrangement except that the vendor is in the United Kingdom (and is referred to in these Regulations as the “UK vendor”), the purchaser is in another member State, and the address to which the goods are consigned is in a member State other than the United Kingdom; and the goods that are the subject of that UK distance selling arrangement are excise goods, and will be charged with the equivalent of a duty in the member State to which they are consigned by the law of that State (and in these Regulations those goods are referred to as “excise products” and that duty is referred to as “the other member State’s charge”).

(5) In these Regulations the expression “European Community” means the European Communities and the expressions “member State” and “European Communities” respectively have the meaning given to those expressions in the European Communities Act 1972(4); and “another member State” means a member State other than the United Kingdom, and cognate expressions shall be construed accordingly.

- (6) For the purposes of these Regulations—
- (a) excise goods being imported into the United Kingdom shall be deemed to be moved under the instructions of—
    - (i) the authorised warehousekeeper who arranged the importation or to whose tax warehouse the excise goods are consigned;
    - (ii) the REDS who arranged the importation;
    - (iii) the occasional importer who arranged the importation; or
    - (iv) the consignee if there was no such arrangement; and
  - (b) in any other case excise goods shall be deemed to be moved under the instructions of the consignor.

**Particular application of regulations and transitional arrangements for Community excise goods**

3.—(1) With regard to Community excise goods imported into the United Kingdom (“those goods”) these Regulations apply as follows.

(2) These Regulations apply in respect of those goods imported into the United Kingdom after 31st December 1992.

(3) Save as the Commissioners may otherwise allow, these Regulations apply in respect of those goods which were imported before 1st January 1993 and which, being required to be entered, were not entered before that date.