
STATUTORY INSTRUMENTS

1992 No. 3135

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

PART V

REGISTERED EXCISE DEALERS AND SHIPPERS

Conditions of registration as a REDS

12.—(1) It shall be a condition of a REDS registration pursuant to Section 100G of the Management Act that he shall notify the Commissioners immediately in writing of any change to the particulars contained in any application that he made in discharge of a requirement imposed by the Commissioners for the purposes of obtaining that registration.

(2) REDS may not hold or consign any excise goods under duty suspension arrangements.

(3) A REDS who has arranged the importation of excise goods from another member State shall enter in a record the date of arrival of those excise goods on the territory of the United Kingdom, and the quantity and description of those goods, and shall do so immediately after that arrival.

Acting as a tax representative

13. Except as the Commissioners may allow, excise goods may not be consigned to an address in the United Kingdom under distance selling arrangements unless a REDS has been appointed to act as the vendor's tax representative for the purpose of accounting for the duty.

Accounting for duty

14.—(1) Subject to the provisions of this regulation a REDS shall each month furnish the Commissioners with a return (to be known as a REDS return) which has been issued to him.

(2) A REDS shall furnish his REDS return by delivering it to the Commissioners (at the REDS central accounting centre specified on the issued REDS return) within the following period ("the critical period"), that is to say—

(a) the critical period shall be the four consecutive days immediately following the end of the calendar month, specified in the issued REDS return, when each of those days is a business day; and

(b) if any of those days is not a business day the critical period shall be the three consecutive business days immediately following the end of that calendar month.

(3) Subject to any duty deferment arrangements, a REDS shall pay to the Commissioners by the end of each critical period the duty which—

(a) is entered on a REDS return as being due from him; or

(b) is due from him and has not been paid by him or by any other person;

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and in this paragraph the duty that is due from him includes that duty for which a REDS, who is required by this Regulation to furnish a REDS return, is severally or jointly liable to pay by virtue of these Regulations, or any other provision made by or under the customs and excise Acts; and it includes any duty that should have been paid by the end of a previous critical period.

(4) The Commissioners may impose a requirement which is different from, or is a variation of a requirement imposed by this regulation; and the paragraphs of this regulation that impose a requirement include a reference to such a different or varied requirement.

(5) In this regulation “business day” means a day which is a business day within the meaning of section 92 of the Bills of Exchange Act 1892⁽¹⁾.

(1) 1882 c. 61 (45 & 46 Vict); section 92 was amended by the Banking and Financial Dealings Act 1971 (c. 80), sections 3 and 4.