

---

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.