
STATUTORY INSTRUMENTS

1992 No. 3135

CUSTOMS AND EXCISE

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

Made - - - - 10th December 1992
Laid before Parliament 14th December 1992
Coming into force 1st January 1993

**THE EXCISE GOODS (HOLDING, MOVEMENT,
WAREHOUSING AND REDS) REGULATIONS 1992**

PART I

PRELIMINARY

1. Citation and commencement
2. Interpretation
3. Particular application of regulations and transitional arrangements for Community excise goods

PART II

DETERMINATION OF THE DUTY

4. Excise duty point

PART III

PAYMENT OF THE DUTY

5. Person liable to pay the duty
6. Time and method of payment of the duty

PART IV

HOLDING AND MOVEMENT

7. Movement requirements
8. Holding excise goods in duty suspension and approval of the occupier etc. of a tax warehouse

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

9. Moving excise goods in duty suspension
10. Movement conditions
11. Accompanying document and certificate of receipt

PART V

REGISTERED EXCISE DEALERS AND SHIPPERS

12. Conditions of registration as a REDS
13. Acting as a tax representative
14. Accounting for duty

PART VI

OCCASIONAL IMPORTERS

15. Approval and requirements

PART VII

FORFEITURE

16. Forfeiture of excise goods on which the duty has not been paid
Signature
Explanatory Note