
STATUTORY INSTRUMENTS

1992 No. 3152

The Excise Duties (Deferred Payment) Regulations 1992

PART III

REQUIREMENTS TO BE OBSERVED

Security

8. A person who is approved for the purpose of applying for deferment of excise duty shall provide such security for that duty in such form and manner and in such amount as the Commissioners may require.

Conditions

9. The Commissioners may make any approval of a person or any grant of deferment of duty subject to any condition or requirement and conditions or requirements may be added to or varied at any time by the Commissioners.

Change of circumstances

10. Any person who has applied to be approved or has been approved under regulation 4 above shall notify the Commissioners immediately of any change in circumstances which materially affects any application for approval or for deferment of duty or any security given by him under these Regulations.