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STATUTORY INSTRUMENTS

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**1992 No. 3135**

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

**PART III**

**PAYMENT OF THE DUTY**

**Person liable to pay the duty**

5.—(1) The person liable to pay the duty in the case of an importation of excise goods from another member State shall be the importer of the excise goods.

(2) Each of the persons specified in paragraph (3) below having the specified connection with the excise goods at the excise duty point, shall be jointly and severally liable to pay the duty with the person specified in paragraph (1) above of this regulation.

(3) The persons specified in this paragraph are—

- (a) any authorised warehousekeeper or REDS acting on behalf of the importer of the excise goods in respect of the importation of those goods;
- (b) any other person acting on behalf of the importer of the excise goods in respect of the importation of those goods;
- (c) any vendor of the excise goods consigned to the United Kingdom under a distance selling arrangement;
- (d) any tax representative of the vendor in subparagraph (c) above;
- (e) any consignee of the excise goods which have been imported into the United Kingdom; and
- (f) any other person who causes or has caused the imported goods to reach an excise duty point.

(4) The person liable to pay the duty when the excise duty point specified in paragraph 2(a) of regulation 4 above occurs, shall be the authorised warehousekeeper.

(5) Each of the persons specified in paragraph (6) below having the specified connection with the excise goods at the excise duty point, shall be jointly and severally liable to pay the duty with the person specified in paragraph (4) above.

(6) The persons specified (for the purposes of paragraph (5) above) are—

- (a) any owner of those excise goods or other person beneficially interested in those goods; and
- (b) any other person who causes or has caused those goods to reach an excise duty point.

(7) The person liable to pay the duty where the excise duty point, specified in paragraph (8) of regulation 4 above, occurs shall be the authorised warehousekeeper specified therein.

(8) In the UK distance selling arrangements the person liable to pay the other member State's charge in respect of the excise products shall be the UK vendor.

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

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(9) In this regulation “importer of the excise goods” includes any owner of those excise goods or any person beneficially interested in those excise goods.

**Time and method of payment of the duty**

6.—(1) Subject to paragraph (2) below and save as the Commissioners may otherwise direct, duty shall be paid on or before an excise duty point.

(2) In a duty deferment arrangement, and save as the Commissioners may otherwise direct, the time when the duty is to be paid shall be the time specified by that arrangement.

(3) In this regulation “duty deferment arrangement” means any provision made by or under the customs and excise Acts that permits the payment of excise duty to be deferred.