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STATUTORY INSTRUMENTS

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**1992 No. 3135**

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

**PART IV**

**HOLDING AND MOVEMENT**

**Movement requirements**

7. Save as the Commissioners may otherwise allow, no person may import Community excise goods of a certain class or description into the United Kingdom unless—

- (a) he is a REDS who has been registered in relation to excise goods of that class or description;
- (b) he has arranged for a REDS who has been so registered to account for the duty;
- (c) the goods are consigned to a tax warehouse which has been approved in relation to goods of that class or description; or
- (d) he is in relation to the goods an occasional importer who has complied with the requirements of regulation 15 below.

**Holding excise goods in duty suspension and approval of the occupier etc. of a tax warehouse**

8.—(1) Excise goods may be deposited and kept under duty suspension arrangements only in a tax warehouse.

(2) An occupier, owner or operator of a tax warehouse may be approved by the Commissioners in relation to that tax warehouse, and in relation to the excise goods which may be deposited and kept in that warehouse; and those goods may be specified by the Commissioners in their approval by reference to a class or other description of those goods.

(3) The Commissioners may withdraw their approval of any person specified in paragraph (2) above for any contravention of these Regulations, or of any provision of the customs and excise Acts so far as they relate to that person's operation of that tax warehouse.

**Moving excise goods in duty suspension**

9.—(1) Subject to regulations 10 and 11 below, Community excise goods may be moved in duty suspension from the place of importation to—

- (a) a tax warehouse, provided that the excise goods are of a class or description specified in the Commissioners' approval of that tax warehouse;
- (b) any other premises provided that the excise goods are moved under the instructions of—
  - (i) a REDS who is registered in respect of excise goods of the same class or description as the imported Community excise goods and who has complied with the requirements imposed by regulation 12 below; or

(ii) an occasional importer who has complied with the requirements imposed by regulation 15 below.

(2) Subject to regulations 10 and 11 below, excise goods of any class or description may be moved in duty suspension from a tax warehouse—

- (a) to any other tax warehouse, in respect of which an authorised warehousekeeper has been approved to hold excise goods of the same class or description; or
- (b) for export, shipment as stores or removal to the Isle of Man.

(3) Excise goods in relation to which any relief is conferred by or under the customs and excise Acts may be removed from a tax warehouse without payment of duty subject to any conditions relating to that relief.

### **Movement conditions**

**10.**—(1) Save as the Commissioners may otherwise allow or require and except for movements between excise warehouses which the Commissioners may specify in a notice, a consignment of excise goods may not be moved under duty suspension arrangements unless—

- (a) the duty chargeable on the excise goods, and any charge described in paragraph (4) below, is secured as provided for in that paragraph;
- (b) the excise goods are accompanied by an appropriate document issued by the consignor;
- (c) the excise goods are transported in containers or packages;
- (d) the consignment is retained intact until one hour or such lesser period as the Commissioners may allow after the time of arrival of the excise goods at their destination when any approved seal (referred to in subparagraph (e) below) may be broken or removed; and
- (e) except as the Commissioners may allow, the containers or the packages referred to in subparagraph (c) above are secured by a seal, the form of which has been approved by the Commissioners.

(2) Except as the Commissioners otherwise allow, imported Community excise goods which are subject to a duty of excise that has not been paid and which are not consigned to a tax warehouse shall upon their importation be consigned to a REDS.

(3) In a UK distance selling arrangement the UK vendor shall—

- (a) before the excise products are consigned to the address in another member State, enter into a guarantee (containing such terms and particulars as that member State may specify) for the payment of the other member State's charge;
- (b) at or before the importation of the excise products into the other member State, pay or arrange the payment of the other member State's charge (and that obligation to pay or of arranging the payment shall be considered, for the purpose of this paragraph, to be discharged only if that payment is made);
- (c) keep and preserve a record of each UK distance selling arrangement.

(4) The duty mentioned in subparagraph (a) of paragraph (1) above shall be secured by an approved guarantee or bond; and any charge of a similar nature to duty that may arise in another member State in respect of those excise goods, when consigned to any of the other member States, shall also be secured by such a guarantee or bond.

(5) Where excise goods which are not in duty suspension are supplied, other than by way of UK distance selling arrangements, to a relevant person and those goods are to be removed to another member State, the consignor prior to the movement of the goods, shall ensure—

- (a) that the tax authorities in the member State of destination have been informed of the pending importation; and
- (b) that, before those goods are imported into that other member State, the latter's charge in respect of those goods has been paid or arrangements have been made for its payment.

(6) In paragraph (5) above "relevant person" means any person acquiring, other than for private purposes, excise goods that are not in duty suspension, and "charge" means the equivalent of a duty which will be charged by the law of the other member State.

### **Accompanying document and certificate of receipt**

**11.**—(1) As specified in paragraph (2) below any person who consigns excise goods from the United Kingdom in the circumstances specified therein to an address in another member State shall—

- (a) issue a document ("accompanying document") containing such particulars as may be specified by the Commissioners in a notice published by them; and
- (b) keep a record of every accompanying document issued by him and the receipt of every certificate of receipt received by him.

(2) The persons specified in this paragraph are—

- (a) an authorised warehousekeeper who consigns excise goods under duty suspension arrangements to any person;
- (b) a trader who consigns duty-paid excise goods to himself or another trader;
- (c) a trader who consigns excise goods to any person; and
- (d) a trader who consigns duty-paid excise goods to any person when the trader is entitled to claim drawback of duty by or under the customs and excise Acts in respect of those excise goods.

(3) Any trader who receives any excise goods by way of trade shall issue a certificate ("the certificate of receipt") containing such particulars as may be specified by the Commissioners in a notice published by them and shall keep a record of the issue of the certificate of receipt and shall keep any accompanying document issued to him.

(4) The certificate of receipt shall be delivered to the consignor of the excise goods by the 15th day of the month next following the month in which the excise goods were received.

(5) If the excise goods are not received or if there is any material difference between excise goods and the description of those excise goods in any accompanying document issued to any consignee of those goods then the consignee shall—

- (a) furnish the Commissioners with a statement that the goods have not been received, or containing full particulars of that difference; and
- (b) furnish the consignor of the goods with a copy of that statement.

(6) Upon receipt of a request made by any person concerned with the movement of any excise goods, the person who issued any accompanying document shall issue the person making the request with a certified copy of that accompanying document.

(7) The carrier of any excise goods in relation to which any accompanying document has been issued shall while carrying the goods—

- (a) keep and preserve that document; and
- (b) produce it or cause it to be produced to an officer when required to do so for the purpose of allowing the officer to inspect it, copy or take extracts from it or to remove it at a reasonable time and for a reasonable period.

(8) In this regulation—

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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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“trader” means any person carrying on a trade or business which consists of or includes the buying, selling, dealing or handling of excise goods; and

“duty-paid excise goods” means excise goods which have been charged with a duty of excise which has been paid or otherwise accounted for to the satisfaction of the Commissioners.