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STATUTORY INSTRUMENTS

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**1992 No. 3135**

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

**PART VI**

**OCCASIONAL IMPORTERS**

**Approval and requirements**

**15.**—(1) The Commissioners may approve a person as an occasional importer to import in the course of his business a consignment of excise goods under duty suspension arrangements.

(2) Occasional importers may not hold or consign any excise goods under duty suspension arrangements.

(3) Every occasional importer, in respect of each consignment of excise goods imported by him whether or not those goods are under duty suspension arrangements shall—

(a) before the excise goods are dispatched to him—

(i) inform the Commissioners that he is expecting the above-mentioned goods and shall supply such further particulars with respect to the consignment as the Commissioners may require;

(ii) pay the duty or provide a guarantee satisfactory to the Commissioners securing payment of the duty; and

(iii) furnish the consignor with a certificate stating that the duty has been paid or otherwise accounted for, or that the payment of duty has been secured to the satisfaction of the Commissioners.

(b) as soon as the excise goods have been received by him, inform the Commissioners of the arrival of the goods;

(c) retain the consignment intact with any seals unbroken for one hour or such other period as the Commissioners may allow or require; and

(d) pay any duty that has not been paid in such manner as the Commissioners may direct.

(4) An occasional importer shall inform the Commissioners by the fourth business day following the expected date of arrival if any excise goods are not received in accordance with the declaration made to the Commissioners by the occasional importer pursuant to paragraph (3) above.

(5) The Commissioners, may permit a requirement which is different from or a variation of a requirement imposed by this regulation; and the paragraphs of this regulation that impose a requirement include a reference to any such different or varied requirement.

(6) In this regulation “business day” has the same meaning given by paragraph (5) of regulation 14 above.