

---

STATUTORY INSTRUMENTS

---

**2005 No. 3472**

**The Hydrocarbon Oil (Registered  
Remote Markers) Regulations 2005**

**PART 3**

**AMENDMENTS TO OTHER REGULATIONS**

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

**14.** For the definition “REDS” in regulation 2(1) of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992<sup>(1)</sup> (interpretation) substitute—

“REDS means a registered excise dealer and shipper who is authorized, in the course of his business, to import without payment of excise duty excise goods from other member States, but who is not authorized to hold or consign those goods without first paying that duty;”.

**The Excise Duties (Deferred Payment) Regulations 1992**

**15.** In regulation 6(1) of the Excise Duties (Deferred Payment) Regulations 1992 after “that Act,” insert “all sums to which he is entitled as relief in accordance with regulations made under section 20AA of that Act, all sums to which he is entitled to repayment under”.

**Other Regulations**

**16.—(1)** In regulation 23(2) of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999<sup>(2)</sup> omit the substituted definition “REDS”.

**(2)** Omit regulation 27 of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999<sup>(3)</sup>.

---

<sup>(1)</sup> S.I.1992/3135, relevant amending instruments are S.I. 1999/1278, 1999/1565.

<sup>(2)</sup> S.I. 1999/1278, to which there are amendments not relevant to these Regulations.

<sup>(3)</sup> S.I. 1999/1565.