



# Finance (No. 2) Act 1945

## 1945 CHAPTER 13

### PART I

#### PURCHASE TAX, CUSTOMS AND EXCISE.

##### *Spirits.*

#### **9 Power to substitute regulations for certain provisions of the Spirits Act, 1880, relating to distillers.**

- (1) The Commissioners may make regulations for all or any of the following purposes, that is to say—
- (a) for substituting, as respects distillers, for all or any of the provisions of the Spirits Act, 1880, specified in Part I of the Third Schedule to this Act such provisions for securing the duties on spirits and regulating the manufacture of spirits as may be set out in the regulations; and
  - (b) for relaxing the requirements of section ten of that Act (which provides that a distillery shall not be within a quarter of a mile of a rectifier's premises),

and as from the date or which regulations made under this subsection first come into "operation, the provisions of section forty-six of that Act (which relate to the charging of excise duty on spirits made in a distillery) shall have effect subject to the provisions of Part II of that Schedule:

Provided that nothing in this subsection shall—

- (i) affect any of the said provisions in their application to rectifiers, dealers or retailers; or
  - (ii) affect the powers conferred by subsection (1) of section fourteen of the Finance Act, 1921, to make regulations with respect to spirits manufactured by a process other than the distillation of a fermented liquor.
- (2) If any person acts in contravention of or fails to comply with any regulation made under the preceding subsection, he shall for each offence be liable to an excise penalty of one thousand pounds, and the spirits in respect of which the offence was committed

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and any vessels, utensils and materials used for distilling or preparing those spirits shall be forfeited.

- (3) Any regulations made under subsection (1) of this section shall be laid before the Commons House of Parliament as soon as may be after they are made, and if that House within forty days from the date on which any such regulations are laid before it resolves that the regulations be annulled, the regulations shall thereupon cease to have effect but without prejudice to anything previously done or to the making of new regulations.

In reckoning any such period of forty days as aforesaid no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the Commons House is adjourned for more than four days.