
 STATUTORY INSTRUMENTS

1967 No. 1094

CUSTOMS AND EXCISE

The Spirits (Removal and Stock Books)

Regulations 1967

<i>Made</i>	21st July 1967
<i>Laid before Parliament</i>	27th July 1967
<i>Coming into Operation</i>	28th July 1967

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by sections 94(1), 100(1) and 241(1A) of the Customs and Excise Act 1952(a), and all other powers enabling them in that behalf, hereby make the following Regulations:—

1.—(1) Every spirits advice note and spirits consignment note sent out in accordance with the requirements of the customs or excise Acts in connection with spirits sent out to any person shall be made out in ink or by means of carbon paper, and the person who sends it shall keep at his premises for not less than twelve months a duplicate thereof and shall produce it whenever required by an officer to do so.

(2) A person to whom a spirits advice note or spirits consignment note is sent in connection with spirits sent to him shall keep it for not less than twelve months and produce it at his premises whenever required by an officer to do so.

2. A rectifier or compounder shall keep at his premises a stock book in the form approved by the Commissioners, and—

(1) on receiving any spirits, or on sending out any spirits in connection with the removal of which a spirits consignment note is required to be sent shall enter in the book such particulars as the Commissioners require at such times as an officer directs or, in the absence of such direction, before the expiration of the day on which the spirits are received or sent out,

(2) shall retain the stock book for not less than twelve months after he has ceased to use it, and

(3) shall produce it whenever required by an officer to do so and permit the officer to make notes therein and take extracts therefrom.

3. The Manufacture of Tobacco Regulations 1952(b) and the Spirits Regulations 1952(c) are hereby amended as respectively provided in Schedules 1 and 2 hereto.

4.—(1) These Regulations may be cited as the Spirits (Removal and Stock Books) Regulations 1967, and shall come into operation on the 28th day of July 1967.

(2) The Interpretation Act 1889(d) applies for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

(a) 15 & 16 Geo. 6 and 1 Eliz. 2 c.44.
(c) S.I. 1952/2229 (1952 III, p. 2979).

(b) S.I. 1952/2226 (1952 III, p. 3474).
(d) 52 & 53 Vict. c. 63.

(3) The Permits, Spirits Consignment Notes and Stock Books Regulations 1960(a) are hereby revoked.

Dated this 21st day of July 1967.

R. W. Radford,
Commissioner of Customs and Excise.

King's Beam House,
London, E.C.3.

SCHEDULE 1

AMENDMENTS TO THE MANUFACTURE OF TOBACCO REGULATIONS 1952

In Regulation 2(a) (ii) the words "accompanied by a permit and" are deleted.

In Regulation 3(a) the words "permit or" are deleted.

SCHEDULE 2

AMENDMENTS TO THE SPIRITS REGULATIONS 1952

In Regulation 44(1) the words from "and" to the end of paragraph (1) are deleted.

In Regulation 47 the words from "required" to the end of the regulation are deleted and there are substituted the words "in connection with the removal of which a spirits advice note or spirits consignment note is required to be sent".

In Regulation 63 the words in paragraph (1) are deleted and there are substituted the words "spirits in connection with the removal of which a spirits advice note or spirits consignment note is sent".

In paragraph (2) the words from "which" to "are accompanied" are deleted and there are substituted the words "in connection with the removal of which neither a spirits advice note nor a spirits consignment note is required to be sent, which are accompanied".

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These Regulations revoke the Permits, Spirits Consignment Notes and Stock Books Regulations 1960, and re-enact with minor amendments the provisions of those Regulations relating to spirits consignment notes and the keeping of stockbooks.

They are consequential on the operation of section 6 of the Finance Act 1967 under which spirits advice notes replace spirits permits, and permits hitherto required to accompany unmanufactured tobacco on removal are abolished.

(a) S.I. 1960/1349 (1960 I, p. 1172).