
 STATUTORY INSTRUMENTS

1976 No. 1207

CUSTOMS AND EXCISE

The Cider and Perry Regulations 1976

Made - - - 30th July 1976
Laid before Parliament 30th July 1976
Coming into Operation 20th August 1976

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The Commissioners of Customs and Excise under the powers conferred upon them by section 2 of the Finance Act 1976 (a) and by section 263(4) of the Customs and Excise Act 1952 (b), as amended by paragraph 42 of Schedule 3 to the Finance (No. 2) Act 1975 (c) and by paragraph 5 of Schedule 3 to the Finance Act 1976, and of all other powers enabling them in that behalf, hereby make the following Regulations:—

PART I
PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Cider and Perry Regulations 1976 and shall come into operation on 20th August 1976.

Application

2. These Regulations apply to cider and perry made in the United Kingdom.

Interpretation

3.—(1) The Interpretation Act 1889 (d) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

(2) In these Regulations—

“the Act of 1952” means the Customs and Excise Act 1952;

“the Act of 1976” means the Finance Act 1976;

“cider” means cider (or perry) as defined in section 2(8) of the Finance Act 1976;

“Collector” means Collector of Customs and Excise for the area in which the entered premises are situate;

“duty” means the duty of excise charged on cider;

“entered premises” means the premises, rooms, places and vessels entered by a maker for use by him in his trade as a maker of cider;

“made-wine” has the meaning given by section 15(6) of the Finance (No. 2) Act 1975;

“maker” means a person registered or required to be registered as a maker of cider under section 2(2) of the Act of 1976;

“month” means a calendar month or any period of four or five weeks allowed by the Commissioners for the purpose of accounting for duty;

“proper” and “officer” have the same meanings as in section 307 of the Act of 1952;

“registered” means registered as a maker of cider under section 2(2) of the Act of 1976;

“registered premises” means premises in respect of which a maker is registered;

“warehouse” means a warehouse approved by the Commissioners under section 80 of the Act of 1952;

“winery” has the same meaning as in the Wine and Made-wine Regulations 1975(e).

(a) 1976 c. 40.

(c) 1975 c. 45.

(e) S.I. 1975/1790 (1975 III, p. 6772).

(b) 1952 c. 44.

(d) 1889 c. 63.

PART II
DETERMINATION OF DUTY AND THE RATE THEREOF

Charge to duty

4.—(1) Subject to paragraphs (2) and (3) of this Regulation, the charge to duty on cider and the rate thereof shall be that in force when the cider is sent out from entered premises.

(2) Where either—

- (a) the trade of a maker is discontinued at entered premises having cider thereon, or
- (b) any cider is found to be deficient or missing from entered premises, unless the maker accounts for the deficiency to the satisfaction of the Commissioners,

the charge to duty on the cider and the rate thereof shall be that in force at the time of discontinuance or at the time the deficiency occurred, as the case may be.

(3) The charge to duty on any cider for sale made otherwise than in accordance with these Regulations and the rate thereof shall be that in force at the time it is made and shall on demand be paid by the maker or the person in whose possession it is found

Provided that this paragraph shall not apply in the case of any person exempt from registration under the Cider and Perry (Exemption from Registration) Order 1976 (a).

PART III
REGISTRATION

Application for registration

5.—(1) Every person required by section 2(2) of the Act of 1976 to be registered shall make application to the Commissioners for registration in respect of his premises.

(2) A separate application shall be made in respect of each of the premises on which the applicant makes or intends to make cider for sale.

Registration

6.—(1) The Commissioners shall register the applicant in respect of each of the premises for which application is made and issue a separate certificate of registration in respect of each of those premises.

(2) The certificate of registration shall be the property of the Commissioners.

Certificate of registration

7. Every certificate of registration shall be kept at all times on the premises to which it relates and be produced for inspection to an officer on demand.

Discontinuance of trade

8.—(1) A maker shall notify the Commissioners of the discontinuance of his trade at any registered premises.

(2) Where the Commissioners are satisfied that a maker has ceased to trade at his registered premises or that cider is not being made on premises registered for that purpose they may, notwithstanding Regulation 9 of these Regulations, at any time cancel the registration in respect thereof.

Cancellation of registration

9. Without prejudice to Regulation 8 the Commissioners may for reasonable cause cancel the registration in respect of the premises of any maker

Provided that the Commissioners shall give 3 months notice in writing of such cancellation except in the case where the maker agrees to a shorter period.

PART IV
PRODUCTION, STORAGE AND REMOVAL

Entry

10. No maker shall on any premises begin to make cider until he has made entry of those premises and of all rooms, places and vessels intended to be used by him thereon for that purpose.

Withdrawal of entry

11. Save as the Commissioners may otherwise allow, a maker shall not withdraw from his entry any rooms, places or vessels in which there remains cider on which duty has not been paid or any materials for making cider.

Use

12. The Commissioners may allow the use at entered premises of cider in the preparation of, or as an ingredient of, goods intended for exportation or shipment as stores.

Gauging and measurement

13.—(1) A maker shall, if so required by the Commissioners, place and fix each vessel in which cider is made or stored in a place convenient for examination and with safe means of access so as to allow the contents to be accurately ascertained by gauge or measure; and shall not alter any such vessel in shape, position or capacity unless he has given 2 days' written notice to the proper officer.

(2) All vessels required to be fixed by paragraph (1) of this Regulation shall, if so required by the Commissioners, be gauged and calibrated to their satisfaction.

Storage

14. A maker shall segregate duty paid stock from stock on which duty has not been paid.

Removal by pipe-line

15. Save as approved by the Commissioners, a maker shall not send out cider from entered premises by pipe-line.

Removal without payment of duty

16. Provided that security is given to the satisfaction of the Commissioners, a maker may send out cider from entered premises without payment of duty for—

- (a) exportation or shipment as stores,
- (b) deposit in a warehouse for—
 - (i) exportation or shipment as stores,
 - (ii) use as ingredients of goods permitted to be produced in warehouse and intended for exportation or shipment as stores,

- (c) removal, subject to the prior approval of the Commissioners, to other entered premises, to a winery for use in the production of made-wine or to the premises of a vinegar maker for use in the production of vinegar,
- (d) such use as trade samples as the Commissioners may allow, or
- (e) such other purposes (except home use) as the Commissioners may allow.

PART V
RECORDS, ACCOUNTS AND PAYMENT OF DUTY

Entry book

17.—(1) A maker shall for each entered premises obtain from the proper officer an entry book and shall—

- (a) keep the book at those premises in a place agreed with the proper officer ready for inspection at any time by any officer and allow any officer at any time to inspect the book and to make entries therein or to take extracts therefrom, and
- (b) make entries in the book at such times and in such detail as are necessary to satisfy the proper officer about the following—
 - (i) fermentation (including 12 hours prior notice thereof and quantities collected),
 - (ii) additions after fermentation (including dilution),
 - (iii) receipts of duty free cider from another maker's entered premises,
 - (iv) removals from his entered premises without payment of duty under Regulation 16, and
 - (v) quantities of cider delivered from his entered premises for home use

Provided that the Commissioners may relax all or any of the requirements of this paragraph in any particular case.

(2) No entry in the entry book shall be obliterated or, except with the permission of the proper officer, cancelled or altered.

Stocktaking

18.—(1) On or before 6th September 1976 a maker shall take stock of all cider held at each of his entered premises and on that date shall furnish a return to the proper officer of all such stock held at midnight on 5th September 1976.

(2) A maker shall each year on a date agreed with the proper officer take stock of all cider at each of his entered premises and shall furnish a return thereof to the proper officer as soon as possible thereafter.

(3) The return of stock required by this Regulation shall include—

- (a) the name and number of each entered vessel containing cider and the quantity in each,
- (b) the number and description of casks, cases or other containers and unpacked bottles of each size and the separate quantities of cider contained therein, and
- (c) the total quantity of such cider in stock.

(4) The Commissioners may relax all or any of the requirements of paragraphs (2) and (3) of this Regulation in any particular case.

Furnishing of returns and payment of duty

19.—(1) On the 15th October 1976 and thereafter by the 15th day of each month, every maker shall furnish to the Collector, or such other person as the Commissioners may direct, a return of all cider sent out for home use from his entered premises during the preceding month

Provided that where it appears to the Commissioners necessary for securing the duty, they may require a maker to furnish a return, not later than the first working day in every week, of all cider sent out for home use from his entered premises during the week ending the preceding Saturday.

(2) The first return, that is to say the return furnished on 15th October 1976, shall relate to cider sent out for home use from entered premises between 6th and 30th September 1976 inclusive.

(3) Every return required under this Regulation shall contain the particulars specified in the Schedule to these Regulations and shall be dated and signed by the maker as being correct and complete.

(4) Every person shall at the time of furnishing a return pay to the person to whom it is furnished the duty appearing thereon to be due.

(5) A maker shall pay to the Collector upon demand any duty which has become due under paragraph (2) of Regulation 4.

(6) A maker shall, if required by the Commissioners, give security by bond or otherwise for the payment of any duty becoming chargeable on cider made by him.

Accounts

20.—(1) Save as the Commissioners may otherwise allow, a maker shall keep such accounts relating to—

- (a) the materials used on the entered premises,
- (b) the quantities of cider made on the entered premises, and
- (c) the quantities of cider received at, returned to and sent out or removed from the entered premises,

as will enable the officer to satisfy himself as to the correctness of any entry made in the entry book and of any return furnished under these Regulations and shall preserve all books, accounts and documents relating to his trade as a maker for not less than 2 years from the date of the last entry therein.

(2) A maker shall at any reasonable time permit any officer to inspect and make entries in, copy or take extracts from any accounts required to be kept under this Regulation and any other books, accounts or documents relating to his trade.

PART VI
RELIEF FROM DUTY

Relief from payment of duty

21. Cider made from fruit grown in the United Kingdom by the maker may be sent out from his entered premises, in such quantity as the Commissioners may on application by him allow, without payment of duty for his own domestic consumption or for consumption free of charge in the course of their employment by agricultural workers employed by him and Regulation 19 shall not apply to any such cider.

Spoilt cider

22. The Commissioners may remit, repay or otherwise relieve from duty cider which has been sent out or removed from the entered premises of a maker and which has accidentally become spoilt or otherwise unfit for use provided the maker has—

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- (a) made in writing a claim for relief,
 - (b) notified the proper officer immediately any such cider has been returned to his entered premises and given him such particulars as are necessary to substantiate the claim, and
 - (c) retained, save as the Commissioners may otherwise allow, such cider in the vessels in which it was returned to the entered premises and without making any addition thereto, for a period of 48 hours after its return or until such earlier time as it has been examined by the proper officer.

L. D. Hawken,

Commissioner of Customs and Excise.

30th July 1976.

Kings' Beam House,
Mark Lane,
London EC3R 7HE.

Regulation 19

SCHEDULE

Particulars required on returns:

1. The period to which the return relates.
 2. The name of the maker.
 3. The address of the entered premises from which the deliveries were made.
 4. The number of gallons of cider sent out for home use during the period to which the return relates.
 5. The rate of duty applicable.
 6. The amount of duty due on cider sent out during the period to which it relates.
 7. Details of adjustments in respect of previous overpayments or underpayments.
 8. The total duty payable.
 9. The full name of the signatory to the return.
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EXPLANATORY NOTE

(This Note is not part of the Regulations)

1. These Regulations, which come into force on 20th August 1976, prescribe the arrangements for managing the new excise duty on cider and perry so far as their production in the United Kingdom is concerned. The duty itself comes into force on 6th September 1976.

2. The Regulations are divided into six parts:

Part I deals with definitions and other incidental matters.

Part II explains when the duty becomes chargeable.

Part III sets out the procedure for registration and de-registration.

Part IV contains certain requirements with which registered makers of cider and perry have to comply. These include making entry of their premises and, where necessary, making provision for the contents of vessels to be measured. This Part also sets out the circumstances in which cider may be removed without payment of duty.

Part V deals with the requirements of keeping records and accounts, completing the entry book, taking stock annually and furnishing returns and paying duty.

Part VI provides for certain reliefs from the duty.

SI 1976/1207
ISBN 0-11-061207-8

