
STATUTORY INSTRUMENTS

1988 No. 1760

CUSTOMS AND EXCISE

**The Spirits (Rectifying, Compounding
and Drawback) Regulations 1988**

Made - - - - - *14th October 1988*
Laid before Parliament *24th October 1988*
Coming into force *1st December 1988*

**THE SPIRITS (RECTIFYING, COMPOUNDING
AND DRAWBACK) REGULATIONS 1988**

PART I

PRELIMINARY

1. Citation, commencement and interpretation
2. Revocation
3. Application

PART II

RECTIFIERS AND COMPOUNDERS

4. Entry
5. Changes not in accordance with existing entry
6. Marking
7. Stock account
8. Account of spirits

PART III

DRAWBACK

9. Records
10. Notices, declarations and packing
11. Representative sample
12. Conditions in respect of payment of drawback
Signature
Explanatory Note