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STATUTORY INSTRUMENTS

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**1996 No. 2287**

**CUSTOMS AND EXCISE**

**The Cider and Perry (Amendment) Regulations 1996**

*Made* - - - - *3rd September 1996*  
*Laid before Parliament* *6th September 1996*  
*Coming into force* - - *30th September 1996*

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 118A of the Customs and Excise Management Act 1979(1) sections 56(1), and 62(5) of the Alcoholic Liquor Duties Act 1979(2), section 1 of the Finance (No. 2) Act 1992(3) and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Cider and Perry (Amendment) Regulations 1996 and shall come into force on 30th September 1996.

**Amendment of the Cider and Perry Regulations 1989**

2.—(1) The Cider and Perry Regulations 1989(4) shall be amended as follows.

(2) In regulation 11(1) —

(a) after the words “charged with duty at”, there shall be inserted “the time it is made and the excise duty point shall be”, and

(b) the words “and at the rate in force at that time” shall be omitted.

(3) In the proviso to regulation 12, for the words from “that cider” to “that time” there shall be substituted “the time of that occurrence shall be the excise duty point”.

(4) After regulation 12 there shall be inserted —

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(1) 1979 c. 2; section 118A was inserted by section 12 of, and Schedule 5 to, the Finance Act 1991 (c. 31); section 1(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise.  
(2) 1979 c. 4; section 56(1) was amended by section 114(6) of, and Part IV of Schedule 23 to, the Finance Act 1986 (c. 41); section 4(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).  
(3) 1992 c. 48.  
(4) S.I. 1989/1355.

**“Constructive removal**

**12A.**—(1) Where cider is held on any cider premises to which this regulation applies it shall be deemed to have been sent out from those premises for home use at the time of its constructive removal or, if earlier, the time it actually left them.

(2) This regulation applies to cider premises where the records relating to cider sent out from the premises are kept by means approved for this purpose by the Commissioners; and the Commissioners may at any time revoke such approval upon giving fourteen days' notice in writing.

(3) The maker from whose cider premises constructive removal may take place shall keep the records specified in a notice published by the Commissioners and not withdrawn by a further notice.

(4) Constructive removal shall mean the making of an entry in the records specified in accordance with paragraph (3) above which identifies the cider that is the subject of that entry as having been sent out from the cider premises for home use notwithstanding that it remains on those premises.

(5) An entry showing the constructive removal of any cider shall not be cancelled, amended or altered.”

(5) In regulation 13 —

(a) for the words “duty on the cider shall be charged at” there shall be substituted “excise duty point shall be”, and

(b) the words “, and at the rate in force at that time” shall be omitted.

(6) In regulation 23(1)(b), for the words “charge to duty was incurred” there shall be substituted “the excise duty point occurred”.

(7) In regulation 23(2), for the word “charged” there shall be substituted “payable”.

New King’s Beam House 22 Upper Ground London SE1 9PJ

3rd September 1996

*D. J. Howard*  
Commissioner of Customs and Excise

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 30 September 1996, amend the Cider and Perry Regulations 1989 (S.I.1989/1355).

Except where the sending out of cider from cider premises without payment of duty is specifically allowed, duty is payable on cider at the time it is sent out of such premises. These Regulations add regulation 12A to the Cider and Perry Regulations 1989. Regulation 12A allows a cider maker to change the status of cider held on cider premises to duty paid (on payment of the duty or under deferred payment arrangements) without the need to actually send the cider out of those premises.

These Regulations also amend regulations 11, 12, 13, and 23 of the Cider and Perry Regulations 1989. These amendments make clear the difference between the time when duty is charged on cider and the time when the requirement to pay duty takes effect (the excise duty point).