
STATUTORY INSTRUMENTS

1997 No. 659

CUSTOMS AND EXCISE

The Cider and Perry (Amendment) Regulations 1997

Made - - - - *7th March 1997*
Laid before Parliament *10th March 1997*
Coming into force - - *1st April 1997*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 56(1) and 62(5) of the Alcoholic Liquor Duties Act 1979⁽¹⁾, section 1 of the Finance (No. 2) Act 1992⁽²⁾ 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 1997 and shall come into force on 1st April 1997.

Amendment of the Cider and Perry Regulations 1989

2.—(1) The Cider and Perry Regulations 1989⁽³⁾ shall be amended as follows.

(2) In regulation 11(1)—

(a) for the words “the time it is sent out of those cider premises” there shall be substituted the following—

“the earlier of the following times—

(i) the time it is consumed at those premises; or

(ii) the time it is sent out from those premises;” and

(b) for “remitted.” in subparagraph (b) there shall be substituted “remitted;” and after that subparagraph there shall be inserted—

“(c) where the time of consumption of cider at cider premises cannot be established to the Commissioners' satisfaction (for the purposes of determining the appropriate rate of duty in relation to the excise duty point specified by subparagraph (i) above), the rate of duty shall be taken to be the highest rate in

(1) 1979 c. 4; section 56(1) was amended by section 114(b) 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).

(2) 1992 c. 48.

(3) S.I. 1989/1355; amended by S.I. 1996/2887.

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force during the preceding 12 calendar months ending on the day before the time when the Commissioners can, for the first time, make an assessment of the excise duty due (as governed by section 12 of the Finance Act 1994⁽⁴⁾) in respect of that consumption.”.

- (3) In regulation 13(c) the following shall be inserted after the word “premises”—
“for any reason (other than the reason that the cider was consumed at those premises)”.
- (4) In regulation 23(1)(b) for the words “the the” there shall be substituted the word “the”.

New King’s Beam House 22 Upper Ground
London SE1 9PJ
7th March 1997

D. J. Howard
Commissioner of Customs and Excise

(4) 1994 c. 9.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 1st April 1997, and they amend the Cider and Perry Regulations 1989 (S.I.1989/1355) (called “the Cider Regulations”), as explained below. The Cider Regulations were amended by the [Cider and Perry \(Amendment\) Regulations 1996 No. 2287](#).

Regulation 2(2) of these Regulations amends regulation 11(1) of the Cider Regulations by adding an excise duty point, viz the time that any cider is consumed on cider premises. Regulation 2(2) also adds a subparagraph (c) to the proviso of regulation 11(1) of the Cider Regulations governing the appropriate rate of excise duty where the time of any consumption of cider at the cider premises cannot be determined to the satisfaction of the Commissioners of Customs and Excise.

Regulation 2(3) of the Regulations amends regulation 13(c) of the Cider Regulations, so that any consumption of cider at cider premises is excluded from the operation of the last mentioned regulation.

Regulation 2(4) corrects an error in regulation 23(1)(b) of the Cider Regulations by omitting a superfluous word viz “the”.