
 STATUTORY INSTRUMENTS

1978 No. 1786

CUSTOMS AND EXCISE

**The Excise Duty (Relief on Alcoholic Ingredients)
Regulations 1978**

Made - - - - - 6th December 1978

Laid before Parliament 11th December 1978

Coming into Operation 1st January 1979

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 2 of the Finance Act 1978(a), section 2(5)(d) of the Finance Act 1976(b) and section 140(1)(e) of the Customs and Excise Act 1952(c), as substituted and amended by paragraph 27 of Schedule 3 to the Finance (No. 2) Act 1975(d) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the Excise Duty (Relief on Alcoholic Ingredients) Regulations 1978 and shall come into operation on 1st January 1979.

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

(2) In these Regulations—

“claim” means a claim made in accordance with these Regulations for repayment of excise duty;

“claimant” means a producer or manufacturer who makes or intends to make a claim;

“liquor” means beer, wine, made-wine or cider in respect of which a claim is made or intended to be made; and references to the use of liquor are references to use for a purpose specified in Regulation 4.

3. Any reference to a form prescribed in a schedule to these Regulations shall include a reference to a form to the like effect which has been approved by the Commissioners.

4. Subject to the provisions of these Regulations, repayment shall be made of excise duty charged on—

(a) beer, wine, made-wine or cider used by the claimant as an ingredient in the production or manufacture of—

(i) any beverage of an alcoholic strength not exceeding 2° of proof;

or

(ii) any article (other than a beverage) of an alcoholic content not

(a) 1978 c. 42,
(d) 1975 c. 45.

(b) 1976 c. 40.
(e) 1889 c. 63.

(c) 1952 c. 44.

exceeding 0.2 proof gallons for every 100 pounds in net weight of the article;

(b) wine used by the claimant for conversion into vinegar.

5.—(1) A claim, signed by the claimant or by a person duly authorised by him, shall be made respectively for each set of premises where liquor has been used and shall be in the form prescribed in Schedule 1, containing full particulars of all matters to which the form relates.

(2) Save where the Commissioners may otherwise allow, a claim shall be made for each period of 3 months (ending at the end of March, June, September and December) in which liquor has been used and shall be furnished to the Commissioners not later than the last day of the month following each such period.

6. A claimant shall furnish to the Commissioners such information as they may reasonably require in order to be satisfied that duty has been duly paid in the sum claimed and has not been repaid or drawn back.

7.—(1) A claimant shall, on the premises where liquor is used, keep a record in the form prescribed in Schedule 2, and shall, within 3 days of the use of any quantity of liquor, enter in the record full particulars of all the matters to which the form relates.

(2) A claimant shall, save where the Commissioners may otherwise allow, retain the record on those premises for not less than 12 months after the making of a claim, together with all books, invoices and other documents relating in any way to the record, and shall at all reasonable times permit an officer to inspect the record, and such books, invoices and documents, and to take extracts therefrom.

8. A claimant shall permit an officer at all reasonable times to inspect the process of production or manufacture of any product in which liquor is used and to take samples of any such products and of any liquor which the claimant has received.

H. F. Christopherson,

Commissioner of Customs and Excise.

6th December 1978.
King's Beam House,
Mark Lane,
London, EC3R 7HE.

SCHEDULE 1
DUTY REPAYMENT CLAIM

(Regulation 5)

EXCISE DUTY (RELIEF ON ALCOHOLIC INGREDIENTS) REGULATIONS 1978

RT 1 (Parts 1 and 2 are to be completed by claimant)

Claimant's name	PERIOD IN WHICH LIQUOR WAS USED
	From
Address of claimant	To
	Claimant's reference number
Address where liquor was used	

TOTAL REPAYMENT CLAIMED	£
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DECLARATION:

I certify that the information given hereon is true and complete and that the claim complies with the conditions laid down in Excise Duty (Relief on Alcoholic Ingredients) Regulations 1978.

Signature Date
*Proprietor, Partner, Director, Principal Officer, Secretary, Duly authorised person

Delete as necessary

PART 2 (To be completed by claimant)

DESCRIPTION AND QUANTITIES PRODUCED OF THE BEVERAGES OR ARTICLES IN THE MANUFACTURE OR PREPARATION OF WHICH THE LIQUOR WAS USED	FOR OFFICIAL USE
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SCHEDULE OF LIQUORS USED

Beer	Quantity used gallons	Amount of duty paid £
Imported
Produced in Great Britain and Northern Ireland
TOTAL c/f	

If items are too numerous to be given on this form, they should be entered on a separate sheet which should be signed, dated and annexed, the space under Description and Quantities being noted accordingly.

See overleaf for cider, made-wine and wine.

		B/f from page 1	
*CIDER		Quantity used gallons	Amount of duty paid
*MADE-WINE	Strength	Quantity used gallons	Amount of duty paid
	n.e. 10%		
	ex. 10% n.e. 15%		
	ex. 15% n.e. 18%		
*WINE	Strength	Quantity used gallons	Amount of duty paid
	n.e. 15%		
	ex. 15% n.e. 18%		
	ex. 18% n.e. 22%		
*Separate totals are to be shown for imported and home produced cider, made-wine and wine.		TOTAL amount of duty paid	
		†ADD/DEDUCT underpayments or overpayments for previous periods	
†Delete as necessary		TOTAL amount of repayment claimed	

PART 3 FOR OFFICIAL USE

Collection District Station

Date of receipt of claim Serial No. <div style="text-align: center;">(Station stamp)</div>	(1) Signature of declarant †acknowledged/identified (2) †Payment of duty verified. †Verification completed Satisfied repayment due as claimed. Passed for payment. Signature Date 1: <div style="text-align: center;">Officer</div> †Delete as necessary
	Collection and date of issue of payable order Cheque issued Accountant and Comptroller Gener

C&E 1008

Station	P O No.	Code	Inf.	Exc.	TOTAL PAYMENT		
					1	2	3
					£		
						
						

SCHEDULE 2

Regulation 7

PARTICULARS TO BE ENTERED IN THE RECORD

ON RECEIPT OF LIQUOR

ALL BEER, CIDER, MADE-WINE AND WINE

- (a) Date received on Claimant's premises.
- (b) Number and date of supplier's invoice.
- (c) Quantity received.
- (d) Amount of excise duty paid on the quantity received.

ADDITIONALLY FOR: —

(i) BEER

Name and address of the supplier.

(ii) WINE

- (a) Name and address of the supplier.
- (b) The duty band of the wine received.

(iii) MADE-WINE

- (a) Name and address of the licensed producer.
- (b) The duty band of the made-wine received.

(iv) CIDER

Name and address of the registered cider maker.

ON USE OF LIQUOR

ALL BEER, CIDER, MADE-WINE AND WINE

- (a) Date used.
- (b) Quantity used.
- (c) Amount of excise duty paid on the quantity used.
- (d) Description and quantities of the articles and/or beverages produced.

ADDITIONALLY FOR: —

WINE AND MADE-WINE

The duty band is to be shown.

PERIODIC SUMMARIES

(a) BEER

Separate totals of the quantities used during the period of the appropriate claim and the amounts of excise duty paid thereon in respect of (i) British and Northern Ireland beers and (ii) imported beers.

(b) WINE AND MADE-WINE

Separate totals of the quantities used during the period of the appropriate claim and the amounts of excise duty paid thereon in respect of each duty band of made-wine or wine (i) made in the United Kingdom and (ii) imported into the United Kingdom.

(c) CIDER

Separate totals of the quantities used during the period of the appropriate claim and the amounts of excise duty paid thereon on cider (i) made in the United Kingdom and (ii) imported into the United Kingdom.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, made under provisions of the Customs and Excise Act 1952, the Finance Act 1976 and the Finance Act 1978 set out the conditions governing the repayment of the excise duty paid in respect of beer, cider, made-wine and wine used as an ingredient in the production or manufacture of beverages and other articles of a low alcohol content and for the repayment of the excise duty on wine converted into vinegar.

The Regulations set out the limitations on the alcoholic content of the beverages and articles, the production or manufacture of which attracts repayment.

The Schedules set out the form of records and documents prescribed in the Regulations.

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