
STATUTORY INSTRUMENTS

1982 No. 611**CUSTOMS AND EXCISE****The Spirits Regulations 1982**

<i>Made - - - -</i>	<i>29th April 1982</i>
<i>Laid before Parliament</i>	<i>11th May 1982</i>
<i>Coming into Operation</i>	<i>1st June 1982</i>

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The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 93 of the Customs and Excise Management Act 1979(a), sections 2, 3, 13 and 15 of the Alcoholic Liquor Duties Act 1979(b) and 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 Spirits Regulations 1982 and shall come into operation on 1st June 1982.

Interpretation

2. In these Regulations, unless the context otherwise requires:—

“document”, “copy” and “computer” have the same meaning as they have in section 16 of the Finance Act 1980(c);

(a) 1979 c.2; section 93 was amended by the Finance Act 1981 (c.35), section 11(1) and Schedule 8, paragraph 2.

(b) 1979 c.4; sections 2, 13 and 15 were amended by the Finance Act 1981, section 11(1) and Schedule 8, paragraphs 10, 12 and 14, respectively.

(c) 1980 c.48.

“feints” means spirits conveyed into a feints receiver;

“low wines” means spirits of the first extraction conveyed into a low wines receiver;

“manufacturing period” has the meaning given by regulation 10 below;

“plant” means all vessels, utensils, pipes, fittings and other equipment used for the manufacture of spirits, or the storage or processing of materials for the manufacture of spirits or the storage of spirits after their manufacture;

“process” means an operation carried on in order to manufacture spirits and operations on spirits after their manufacture;

“public holiday” includes a bank holiday or other similar holiday whether it is observed throughout the United Kingdom or in a restricted area within the United Kingdom, but where a holiday is not observed throughout the United Kingdom the expression “public holiday” shall only include that holiday in the area in which it is observed;

“records” include documents, copies of documents and information stored in a computer or produced from a computer;

“still” includes part of a still;

“sugar” includes molasses, saccharin solutions and all similar materials for the production of alcoholic liquors;

“warehouse” means an excise warehouse;

“wash” means wort in which fermentation has begun;

“wort” means any infusion, solution or mixture intended for fermentation as part of the process of manufacturing spirits.

PART II

APPROVAL AND ENTRY OF PLANT AND PROCESSES

Approval of plant and processes

3.—(1) Before any person manufactures spirits he shall make written application to the proper officer for approval of the processes and plant he intends to use.

(2) Any application made under the preceding paragraph shall be accompanied by a description of the processes referred to in it and a drawing, model or description distinctly showing the course, construction and use of all the plant referred to in it together with such additional information as the proper officer may require.

(3) No person shall begin to manufacture spirits until he has received the proper officer's approval of the processes and plant referred to in his application under paragraph (1) above and any such approval may be made subject to conditions.

Variations to plant or processes

4.—(1) The person receiving the approval under regulation 3 above shall ensure that any plant or process so approved is not varied, altered or changed

unless the variation, alteration or change is first approved by the proper officer and any such approval may be subject to conditions.

(2) Any person making application for the approval of any variation, alteration or change to any plant or process shall do so in such form and manner and shall provide such details including a written description, drawing or model as the proper officer may require.

(3) Save as the proper officer may otherwise allow, the person receiving the approval under regulation 3 above shall ensure that no person shall use any plant after any such variation, alteration or change has been approved until the entry of that plant, made under regulation 6 below, has been amended in accordance with that approval.

Conditions

5. The proper officer may for reasonable cause at any time vary or add to any conditions imposed on the approval or the variation, alteration or change of any processes or plant.

Entry of plant

6.—(1) The person receiving the approval under regulation 3 above shall ensure that the manufacture of spirits does not commence before he has made entry of the premises and plant to be used in the manufacture of spirits.

(2) Save as the proper officer may otherwise allow, no person shall withdraw any entry while any still, spirits or materials preparing or fit for distillation remain in the premises or plant entered under paragraph (1) above.

Examination of plant

7. A distiller shall to the satisfaction of the proper officer:—

- (a) place and keep all plant used by him in the manufacture of spirits in a place convenient for examination and with safe means of access so that the nature and quantity of the contents can be accurately ascertained;
- (b) gauge or calibrate any plant;
- (c) when required to do so, draw off the water from the worm tubs, refrigerators and cooling equipment at any time when distillation is not in progress and leave those vessels empty until the proper officer completes his examination of them;
- (d) fix and place every pipe used by him unless used exclusively for the discharge of water or spent wash, so as to be capable of being examined for such parts of its length as the proper officer may require.

General provisions as to plant

8. The distiller shall ensure that no plant is constructed or altered so as to facilitate the carrying out of any unapproved process or the interference with any approved process and that no person tampers or interferes with any plant or process in any way not authorised by or under these Regulations.

PART III

CONDUCT OF PROCESSES

Special conditions and requirements

9. Without prejudice to the above regulations, the distiller shall comply with such conditions or requirements as the proper officer may for reasonable cause impose in relation to any particular operation or process in the manufacture of spirits.

Manufacturing periods

10.—(1) A distiller shall conduct his operations in periods to be known as “manufacturing periods” and shall specify the dates of commencement and termination of those periods in the entry book or as the proper officer may otherwise require.

(2) The distiller may conduct his operations so that more than one manufacturing period is in progress at one time.

(3) In respect of each batch of wort which he makes the distiller shall specify to which manufacturing period it belongs, and a manufacturing period shall commence at the date when production of the earliest of the wort included in it commences.

(4) Each manufacturing period shall end when all the wort specified to belong to it has been distilled and the feints and spirits produced therefrom have been conveyed into their receivers and account has been taken of them.

(5) Save as the proper officer may otherwise allow, the distiller shall conduct his operations so that no manufacturing period exceeds one month in length.

Produce of manufacturing periods

11.—(1) Save as the Commissioners may otherwise allow, a distiller shall ensure that the produce of any manufacturing period is not mixed with any other matter until account of that produce has been taken in such manner and to such an extent as the proper officer may require.

(2) Notwithstanding paragraph (1) above, before account is taken of it, the produce of any manufacturing period may be mixed with feints of which account has been taken in an earlier manufacturing period.

Provisions as to wort or wash etc

12.—(1) Except with the consent of the Commissioners and subject to such conditions as they may prescribe:—

- (a) a distiller shall not use any material in the brewing or making of wort or wash which prevents the true gravity of the wort or wash from being ascertained;
- (b) a distiller shall not have in his possession any wort or wash the original gravity of which as ascertained from any sample thereof differs by more than 2 degrees from the original gravity declared by him;

- (c) a distiller shall not have in his possession at a distillery any wort, wash, low wines, feints, spirits or fermented liquor not made, brewed or distilled at that distillery;
 - (d) a distiller shall not add yeast or other matter capable of causing fermentation to wort or wash in any vessel other than a fermenting vessel.
- (2) A distiller shall ensure that any wort or wash removed from any fermenting vessel for the recovery of yeast is not disposed of except in such manner as the proper officer may approve and subject to such conditions as he may prescribe.

Sugar

13. Save as the Commissioners may otherwise allow, a distiller:—
- (a) shall not keep any sugar at his distillery otherwise than in a sugar store entered as part of that distillery;
 - (b) shall not remove any sugar from a sugar store except for use in the manufacture of spirits;
 - (c) shall immediately convey any sugar removed from the sugar store to the place where it is to be used and if it is not then used shall return it forthwith to the store;
 - (d) shall not remove any sugar from a sugar store before any entry or other record required by or under these Regulations has been made.

Gravity of wort or wash

- 14.—(1) The Commissioners may require that before the gravity of any wort or wash is ascertained it shall be cleared of insoluble matter in a manner approved by them.
- (2) Unless the Commissioners approve some other method, the gravity of any wort or wash shall be ascertained by a saccharometer used in a manner approved by them.
- (3) When fermentation has commenced in any wort or wash so that the original gravity of the worts from which the wort or wash is made cannot be ascertained by a saccharometer, such gravity shall be ascertained in the following manner:—
- (a) a sample is to be taken from any part of such wort or wash, and, after first being cleared from sediment by filtration, a definite quantity thereof by measure at the temperature of 20 degrees Celsius shall be distilled;
 - (b) the distillate and residue shall each be made up at the temperature of 20 degrees Celsius with distilled water to the original measure of the quantity before distillation, and the gravity of each shall be ascertained;
 - (c) the number of degrees by which the gravity of the distillate is less than the gravity of distilled water shall be deemed the spirit indication of the distillate;

- (d) the degrees of gravity standing opposite to such spirit indication in the table in the Schedule to the Spirits Regulations 1952(a) added to the gravity of the residue expressed in degrees, shall be deemed to be the original gravity of the wort or wash.

Racking duty paid spirits

15. Except with the permission of the Commissioners and subject to such conditions as they see fit to impose, a distiller shall ensure that no spirits on which duty has been paid shall be racked on his distillery premises.

PART IV

DISTILLERS' RECORDS

Entry Books

16.—(1) A distiller shall for each of his distilleries obtain from the proper officer an entry book which he shall keep at the distillery to which it relates in a place approved by the proper officer.

(2) A distiller shall allow the proper officer to inspect the entry book at any time and to make entries therein and take extracts therefrom.

(3) A distiller shall surrender the entry book to the proper officer when required to do so.

Records to be made in entry books

17.—(1) A distiller shall give such notice before commencing any process or stage in a process in the manufacture of spirits as the proper officer may require, and such notice shall be given in the entry book, or otherwise, in such form and manner as the proper officer may require.

(2) In addition to the matters required under these Regulations the distiller shall make entry in the entry book at such time and of such matters as the proper officer may from time to time direct.

(3) The distiller shall ensure that no entry in the entry book or other record required by or under these Regulations is obliterated or, except in a manner approved by the proper officer, cancelled or altered.

Business records

18.—(1) The distiller shall maintain such records relating to his business as a manufacturer of spirits as are necessary to enable an officer to satisfy himself of the correctness of any entry in the entry book or any return rendered under these Regulations and such other records as the proper officer may require.

(2) The distiller shall keep the records required under paragraph (1) above at the distillery to which they refer or such other place as the proper officer may

(a) S.I. 1952/2229; relevant amending instrument is S.I. 1979/1146.

approve, and shall preserve them for not less than 2 years from the date of the last entry in them.

(3) If any of the records referred to in paragraph (1) above are not made or preserved in a form which is easily readable or which is not readable without the aid of equipment, the distiller shall at the request of the proper officer, produce the information contained in those records in the form of a transcript or other permanent legible reproduction.

(4) Any of the records referred to in paragraph (1) above and any transcript or other reproduction required to be produced under paragraph (3) above shall be produced to an officer at such place and time as he may reasonably require, and the officer shall be allowed to inspect, copy or take extracts from them and remove them at a reasonable time and for a reasonable period.

Returns in respect of manufacturing periods

19. Within 5 days of the end of each manufacturing period the distiller shall make a return in respect of that period which shall be made in such form and manner and shall contain such particulars as the Commissioners may from time to time direct.

Worts and wash

20.—(1) The distiller shall ascertain and record in such form and manner as the proper officer may require the quantity and gravity of any wort immediately after collection in any fermenting vessel is complete.

(2) The distiller shall ascertain and record in such form and manner as the proper officer may require, the particulars of the gravity of any wash immediately before he removes it from a fermenting vessel, together with such other particulars as the proper officer may require including particulars of the vessel, and the distiller shall ensure that no such wash is removed before the requirements of this paragraph have been complied with.

(3) When record has been made of any wort or wash under this regulation, the quantity or gravity of that wort or wash shall not be increased except with the permission of the proper officer.

PART V

WAREHOUSING

Warehousing

21.—(1) A distiller shall not warehouse any spirits until he has taken account of them in such manner and to such extent as the proper officer may require and the particulars of that account have been declared in the entry book.

(2) Save as the Commissioners may otherwise allow, when spirits of which account has been taken are contained in a spirit receiver which is not also entered as a warehouse vat the distiller shall remove them to a warehouse immediately after the period required under regulation 22(3) below has elapsed.

(3) When spirits of which account has been taken are contained in a spirit receiver which is also entered as a warehouse vat those spirits shall be deemed to be warehoused as soon as account of them has been declared in the entry book.

(4) Unless the proper officer otherwise allows, the quantity of spirits in the spirit receiver or the quantity declared in the entry book, whichever is greater, shall in every case be deemed to be the quantity warehoused.

PART VI

MISCELLANEOUS

Taking account

22.—(1) A distiller shall give notice of the taking account of spirits and such notice shall be made in the entry book and shall specify the vessel, day and time when account is to be taken.

(2) Save as the proper officer may otherwise allow, not less than 24 hours notice shall be given under paragraph (1) above, and in calculating those 24 hours no account shall be taken of Saturdays, Sundays and public holidays.

(3) Save as the proper officer may otherwise allow, a distiller shall ensure that spirits are not removed from the vessel in which account of them has been taken until one hour after that account has been declared in the entry book and that nothing is added to those spirits before that time has elapsed.

(4) A distiller may, for reasonable cause, before the time specified in the notice for taking account of spirits, cancel the notice or vary it by substituting a later time.

Penalties

23.—(1) A person who fails to comply with regulations 3, 4, 8, 15 or 22 above shall, in lieu of the penalties prescribed by sections 13(3) or 15(7) of the Alcoholic Liquor Duties Act 1979(a), be liable only to the penalty of £1,000 prescribed in those sections and not to the additional penalty of £20 for each day on which the failure continues.

(2) Where a contravention or failure to comply with any of these Regulations other than those referred to in paragraph (1) of this regulation is subject to a penalty prescribed in the said sections 13(3) or 15(7), the person guilty of that contravention or failure shall be liable, in lieu of the penalty of £1,000 there prescribed, to a penalty of £200 but, where applicable, the additional penalty of £20 for each day on which a failure to comply continues shall still apply.

Application

24. These Regulations apply to the manufacture of spirits by any process except where by their nature or context they apply only to the manufacture of spirits by distillation of a fermented liquor.

(a) 1979 c.4.

Revocation

25. Part I and regulation 76(1) of the Spirits Regulations 1952(a) are hereby revoked.

C. Freedman,
Commissioner of Customs and Excise.

29th April 1982.
King's Beam House,
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London EC3R 7HE.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, which come into force on 1st June 1982, replace Part I of the Spirits Regulations 1952.

They regulate the manufacture of spirits. In particular they regulate the approval of plant and processes for making spirits and provide for conditions to be imposed on approvals. They provide for the examination of plant.

The Regulations also regulate the conduct of manufacturing by allowing for the imposition of conditions and requiring distillers to conduct their operations in periods notified in advance to the proper officer of customs and excise. The materials used to make spirits and the spirits themselves are subject to controls including requirements as to records.

The Regulations also require distillers to keep business records which will enable the proper officer to satisfy himself of the correctness of entries made in the course of manufacture and provision is made for inspection of the records.

(a) S.I. 1952/2229; relevant amending instrument is S.I. 1979/1146.

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