STATUTORY INSTRUMENTS

1987 No. 2009

The Methylated Spirits Regulations 1987

PART VII

RECORDS AND RETURNS

Business records of methylators and authorised users

27.—(1) A methylator or authorised user shall keep such records relating to his business as methylator or authorised user as the proper officer may require, and those records shall be kept in such form and manner and in such place and shall contain such particulars as the proper officer may require.

(2) When a methylator receives spirits from the occupier of an excise warehouse he shall furnish to that occupier a receipt in such form and manner and containing such particulars as the proper officer may require, and that receipt shall be furnished within such period as he may require.

General provisions as to records

28.—(1) Save as the proper officer may otherwise allow, any records relating to the business of a methylator or authorised user shall be preserved for not less that 2 years.

(2) If any of the records required to be kept by or under these Regulations are not made or preserved in a form which is easily readable or which is not readable without the aid of equipment, the person keeping those records 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.

(3) The methylator or authorised user shall produce to the proper officer and allow him to inspect, copy or take extracts from any records referred to in these Regulations and any transcript or other permanent legible reproduction required to be produced under paragraph (2) above and the proper officer shall be allowed to remove them at a reasonable time and for a reasonable period.

Returns by methylators

29. Within 10 days of the end of every month or such other period as the proper officer may direct every methylator shall make a return to the proper officer in the form and manner required by him showing the quantity of spirits and denaturants received in that period, the quantity of spirits methylated in that period, the quantity of methylated spirits sent out from his premises in that period and the quantities of spirits, methylated spirits and denaturants in stock at his premises at the end of that period.

Returns by authorised users

30. Every authorised user shall, if the proper officer so requires, furnish to him on such date as he may require, a return in a form required by him showing the quantity of each class of methylated spirits used during the year ending on the date on which the return is required.