
STATUTORY INSTRUMENTS

1988 No. 1760

**The Spirits (Rectifying, Compounding
and Drawback) Regulations 1988**

PART II

RECTIFIERS AND COMPOUNDERS

Entry

4. No person shall begin to carry on the business of a rectifier or of a compounder until he has made entry of the premises, rooms, places, fixed vessels and plant which he intends to use for keeping, rectifying or compounding spirits.

Changes not in accordance with existing entry

5. A rectifier or compounder—
- (a) shall not alter, move or add to any entered premises, rooms, places, fixed vessels and plant in any way not in accordance with the entry thereof, unless he has given to the Commissioners 7 clear days' notice of his intention to do so; and
 - (b) shall make entry of any premises, rooms, places, fixed vessels and plant which have been altered, moved, added or added to, which he intends to use for keeping, rectifying or compounding spirits before he uses them for that purpose.

Marking

6. A rectifier or compounder shall, if so required by the officer, legibly mark on every vessel in the entered premises the capacity of the vessel in litres and the quantity and strength of spirits contained therein.

Stock account

7. A rectifier or compounder shall—
- (a) keep at his premises a stock account in a form approved by the officer;
 - (b) on receiving or sending out any spirits, enter in the stock account such particulars as the officer may require, and those particulars shall be entered at or within such time as the officer may require;
 - (c) retain the stock account for not less than 2 years from the date of the last entry in it; and
 - (d) produce the stock account when required to do so by the officer, and permit him to make notes in it or take copies or extracts from it.

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Account of spirits

8. A rectifier or compounder shall permit the officer to take an account of the spirits in stock at any time.