

STATUTORY INSTRUMENTS

**1991 No. 2564**

**CUSTOMS AND EXCISE**

**The Spirits Regulations 1991**

*Made* - - - - *11th November 1991*  
*Laid before Parliament* *19th November 1991*  
*Coming into force* - - *1st January 1992*

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(1), sections 2, 3, 13 and 15 of the Alcoholic Liquor Duties Act 1979(2) and all other powers enabling them in that behalf, hereby make the following Regulations:

**PART I**

**Preliminary**

**Citation, commencement and revocation**

1.—(1) These Regulations may be cited as the Spirits Regulations 1991 and shall come into force on 1st January 1992.

(2) The statutory instruments specified in column (1) of Schedule 1 to these Regulations (the references to which are specified in column (2) of that Schedule) are hereby revoked to the extent specified in column (3) of that Schedule.

**Commencement Information**

**II** [Reg. 1](#) in force at 1.1.1992, see [reg. 1\(1\)](#)

**Application**

**F12.** .....

(1) 1979 c. 2; section 93 was amended by the Finance Act 1981 (c. 35), section 11(1) and Schedule 8, paragraph 2, and the Finance Act 1986 (c. 41) section 4 and Schedule 3.  
(2) 1979 c. 4; section 2 was substituted by S.I. 1979/241; sections 2, 13(1) and (1A) and 15(6) were amended by the Finance Act 1981 (c. 35), section 11(1) and Schedule 8, paragraphs 10, 12 and 14 respectively; section 4(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).

**F1** Reg. 2 omitted (1.7.2013) by virtue of [The Spirits \(Amendment\) Regulations 2013 \(S.I. 2013/1229\)](#), regs. 1, [3\(2\)](#)

**Interpretation**

**3.** In these Regulations <sup>F2</sup> ... —

<sup>F3</sup> .....

<sup>F4</sup> .....

<sup>F5</sup> .....

“class of spirits” means one of the classes of spirits specified from time to time for the purpose of these Regulations in a notice published by the Commissioners;

“the Contents by Weight Table”, “the Laboratory Alcohol Table” and “the Practical Alcohol Tables” mean respectively a set of tables of which a copy, signed by the Chairman of the Commissioners and identifying the tables as being ones to which these Regulations relate, has been deposited in the office of the Queen’s Remembrancer at the Royal Courts of Justice;

“distillation period” means the period prescribed by regulation 10 below in respect of each class of spirits;

<sup>F6</sup> .....

<sup>F7</sup> .....

<sup>F8</sup> .....

<sup>F5</sup> .....

<sup>F9</sup> .....

<sup>F5</sup> .....

<sup>F10</sup> .....

<sup>F5</sup> .....

“plant” means [<sup>F11</sup>the vessels] used for the manufacture [<sup>F12</sup>, rectifying or compounding] of spirits, or for the storage or processing of materials for the manufacture [<sup>F12</sup>, rectifying or compounding] of spirits or for the storage of spirits after their manufacture [<sup>F12</sup>, rectifying or compounding];

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

<sup>F5</sup> .....

<sup>F13</sup> .....

<sup>F5</sup> .....

<sup>F5</sup> .....

“warehouse” means a place of security approved by the Commissioners under subsection (1) (whether or not it is also approved under subsection (2)) of section 92 of the Customs and Excise Management Act 1979(3) and also includes a distiller’s warehouse;

“warehouse vat” means a vessel which forms the whole or a part of a distiller’s warehouse;

F14 .....  
F15 .....

- F2 Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(a)**
- F3 Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(i)**
- F4 Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(ii)**
- F5 Words in reg. 3 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5(4)(i)**
- F6 Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(iii)**
- F7 Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(iv)**
- F8 Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(v)**
- F9 Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(vi)**
- F10 Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(vii)**
- F11 Words in reg. 3 substituted (1.5.2006) by The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5(4)(iii)**
- F12 Words in reg. 3 inserted (1.7.2013) by The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(c)**
- F13 Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(viii)**
- F14 Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(x)**
- F15 Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(ix)**

**Commencement Information**

- I2 Reg. 3 in force at 1.1.1992, see reg. 1(1)

## PART II

### Approval of plant and processes and entry of premises

#### Approval of plant and processes

4.—(1) Before a distiller manufactures spirits he shall make [<sup>F16</sup>application in writing or by means of an electronic communication] to the [<sup>F17</sup>Commissioners] for approval of the plant and processes he intends to use.

(2) Any application made under paragraph (1) above shall be accompanied by a description of the processes referred to in it, and a [<sup>F18</sup>description of] the plant referred to in it, together with such additional information as the Commissioners may require.

*Changes to legislation:* There are currently no known outstanding effects for the The Spirits Regulations 1991. (See end of Document for details)

(3) No distiller shall begin to manufacture spirits until he has received the approval of the Commissioners of the plant and processes referred to in his application under paragraph (1) above, and any such approval may be given subject to conditions.

(4) The Commissioners may for reasonable cause at any time vary or add to any conditions imposed on the approval of any plant or process, or withdraw any such approval.

**F16** Words in [reg. 4\(1\)](#) substituted (1.5.2006) by [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, [5\(5\)](#)

**F17** Word in Regulation substituted (1.5.2006) by [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, [5\(3\)](#)

**F18** Words in [reg. 4\(2\)](#) substituted (1.5.2006) by [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, [5\(6\)](#)

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**Commencement Information**

**I3** [Reg. 4](#) in force at 1.1.1992, see [reg. 1\(1\)](#)

**Entry of premises**

<sup>F19</sup>5. ....

**F19** [Reg. 5](#) omitted (1.5.2006) by virtue of [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, [5\(2\)](#)

**Variations to plant or processes**

6.—(1) A distiller receiving approval under regulation 4 above shall ensure that any plant or process so approved is not [<sup>F20</sup>significantly] varied, altered or changed unless the variation, alteration or change is first approved by the Commissioners, and any such approval may be given subject to conditions.

(2) Application for the approval of any variation, alteration or change to any plant or process shall be in such form and manner and shall provide such details, including a written description, drawing or model, as the Commissioners may require.

(3) The Commissioners may for reasonable cause at any time vary or add to any conditions imposed on the approval of any variation, alteration or change of any plant or process, or withdraw any such approval.

**F20** Word in [reg. 6\(1\)](#) inserted (1.5.2006) by [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, [5\(7\)](#)

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**Commencement Information**

**I4** [Reg. 6](#) in force at 1.1.1992, see [reg. 1\(1\)](#)

**Rectifiers and compounders: entry of premises and plant**

<sup>F21</sup>7. ....

**F21** [Reg. 7](#) omitted (31.7.2023) by virtue of [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), [Sch. para. 6](#)

## General provisions as to plant

<sup>F22</sup>8. ....

**F22** Reg. 8 omitted (1.5.2006) by virtue of [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, **5(2)**

## PART III

### Conduct of processes

#### Special conditions and requirements

<sup>F23</sup>9. ....

**F23** Reg. 9 omitted (1.5.2006) by virtue of [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, **5(2)**

#### Distillation periods

**10.**—(1) A distiller shall conduct his operations in separate distillation periods for each class of spirits<sup>F24</sup>....

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

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

(4) Each distillation 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 [<sup>F17</sup>Commissioners] may otherwise allow, a distiller shall conduct his operations so that no distillation period exceeds one month in length.

**F17** Word in Regulation substituted (1.5.2006) by [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, **5(3)**

**F24** Words in [reg. 10\(1\)](#) omitted (1.5.2006) by virtue of [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, **5(8)**

#### Commencement Information

**I5** [Reg. 10](#) in force at 1.1.1992, see [reg. 1\(1\)](#)

#### Produce of distillation periods

**11.**—(1) Save as the Commissioners may otherwise allow, a distiller shall ensure that the produce of any distillation 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 [<sup>F17</sup>Commissioners] may require.

*Changes to legislation: There are currently no known outstanding effects for the The Spirits Regulations 1991. (See end of Document for details)*

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

**F17** Word in Regulation substituted (1.5.2006) by [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, **5(3)**

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**Commencement Information**

**I6** [Reg. 11](#) in force at 1.1.1992, see [reg. 1\(1\)](#)

**Provisions as to wort or wash etc.**

<sup>F25</sup>**12.** . . . . .

**F25** [Reg. 12](#) omitted (1.5.2006) by virtue of [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, **5(2)**

**Sugar**

<sup>F26</sup>**13.** . . . . .

**F26** [Reg. 13](#) omitted (1.5.2006) by virtue of [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, **5(2)**

**Gravity of wort or wash**

<sup>F27</sup>**14.** . . . . .

**F27** [Reg. 14](#) omitted (1.5.2006) by virtue of [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, **5(2)**

**Ascertainment of original gravity after fermentation has commenced (1st method)**

<sup>F28</sup>**15.** . . . . .

**F28** [Reg. 15](#) omitted (1.5.2006) by virtue of [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, **5(2)**

**Ascertainment of original gravity after fermentation has commenced (2nd method)**

<sup>F29</sup>**16.** . . . . .

**F29** [Reg. 16](#) omitted (1.5.2006) by virtue of [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, **5(2)**

## PART IV

### Taking account of spirits produced

#### Taking account

<sup>F30</sup>17. ....

**F30** Reg. 17 omitted (1.5.2006) by virtue of [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, **5(2)**

#### Ascertainment of strength of spirits

<sup>F31</sup>18. ....

**F31** Reg. 18 omitted (31.7.2023) by virtue of [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 6**

#### Ascertainment of volume of spirits

<sup>F32</sup>19. ....

**F32** Reg. 19 omitted (31.7.2023) by virtue of [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 6**

#### Application of regulations 18 and 19

<sup>F33</sup>20. ....

**F33** Reg. 20 omitted (31.7.2023) by virtue of [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 6**

## PART V

### Distillers' records

#### Entry books

<sup>F34</sup>21. ....

**F34** Reg. 21 omitted (1.5.2006) by virtue of [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, **5(2)**

**Notice of commencement of process**

<sup>F35</sup>22. ....

**F35** Reg. 22 omitted (1.5.2006) by virtue of [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, **5(2)**

**Preservation and production of records**

<sup>F36</sup>23. ....

**F36** Reg. 23 omitted (1.5.2006) by virtue of [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, **5(2)**

**Requirements in respect of distillation periods**

<sup>F37</sup>24. ....

**F37** Reg. 24 omitted (1.5.2006) by virtue of [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, **5(2)**

**Quarterly distillery returns**

25. Within 14 days of the end of each calendar quarter the distiller shall furnish to the [<sup>F17</sup>Commissioners] a return in respect of that quarter, which shall be made in such form and manner and shall contain such particulars as the Commissioners may from time to time direct.

**F17** Word in Regulation substituted (1.5.2006) by [The Beer, Cider and Perry, Spirits, and Wine and Made-wine \(Amendment\) Regulations 2006 \(S.I. 2006/1058\)](#), regs. 1, **5(3)**

**Commencement Information**

**I7** [Reg. 25](#) in force at 1.1.1992, see [reg. 1\(1\)](#)

**PART VI**  
**Warehousing**

**Warehousing**

26.—(1) A distiller shall not warehouse any spirits until he has taken account of them in such manner and to such extent as the [<sup>F17</sup>Commissioners] may require <sup>F38</sup>...

(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 <sup>F39</sup>... a warehouse vat the distiller shall remove them to a warehouse immediately <sup>F40</sup>...

(3) When spirits of which account has been taken are contained in a spirit receiver which is also <sup>F39</sup>... a warehouse vat those spirits shall be deemed to be warehoused as soon as account of them has been [<sup>F41</sup>taken].



<sup>F42</sup>(4) .....

(5) Where spirits remain in a warehouse vat which is also <sup>F39</sup>... a spirit receiver, the distiller shall take account of such spirits before the warehouse vat is used as a spirit receiver <sup>F43</sup>...

- F17** Word in Regulation substituted (1.5.2006) by The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5(3)**
- F38** Words in reg. 26(1) omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5(10)**
- F39** Words in reg. 26 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(7)**
- F40** Words in reg. 26(2) omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5(11)**
- F41** Word in reg. 26(3) substituted (1.5.2006) by The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5(12)**
- F42** Reg. 26(4) omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5(2)**
- F43** Words in reg. 26(5) omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5(13)**

**Commencement Information**

- 18** Reg. 26 in force at 1.1.1992, see **reg. 1(1)**

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Commissioner of Customs and Excise

**Changes to legislation:** There are currently no known outstanding effects for the The Spirits Regulations 1991. (See end of Document for details)

SCHEDULE 1

Regulation 1(2)

REVOCATIONS

**Commencement Information**  
**19** Sch. 1 in force at 1.1.1992, see **reg. 1(1)**

(1) Statutory Instrument	(2) Reference	(3) Extent of revocation
The Spirits Regulations 1952	S.I. <a href="#">1952/2229</a>	Parts IV and IX
The Alcoholic Liquors (Amendment of Units and Methods of Measurement) Regulations 1979	S.I. <a href="#">1979/1146</a>	Regulation 2
The Spirits Regulations 1982	S.I. <a href="#">1982/611</a>	The whole Regulations
The Spirits (Rectifying, Compounding and Drawback) Regulations 1988	S.I. <a href="#">1988/1760</a>	Regulation 2 in so far as it revokes Parts II, III, V, VI and regulation 76(2) of the Spirits Regulations 1952(4).

<sup>F44</sup>SCHEDULE 2

Regulation 15

TABLE FOR DETERMINING THE ORIGINAL GRAVITY OF WORT AT 20°C

**F44** Sch. 2 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5(2)**

.....

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations, applying to the manufacture and measurement of spirits in the United Kingdom, come into force on 1st January 1992. They replace the Spirits Regulations 1982 and Part IV of the Spirits Regulations 1952, and revoke all remaining parts of the 1952 Regulations.

The principal changes introduced by the Regulations are:

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(4) S.I. [1952/2229](#).

**Changes to legislation:** *There are currently no known outstanding effects for the The Spirits Regulations 1991. (See end of Document for details)*

- (a) the requirement to make entry applies only to premises used in the manufacture of spirits, not to plant;
- (b) the table for determining the original gravity of wort or wash by the distillation method is replaced by a revised table;
- (c) a second method for determining the original gravity of wort once fermentation has commenced is included;
- (d) provision is made for the Commissioners to approve the use of distiller's own business records in place of the official entry book;
- (e) the frequency for distillers to submit returns to the officer is reduced to quarterly; and
- (f) within 5 days of the end of each distillation period, distillers of fermented liquor are required to carry out the attenuation charge calculation and to notify the officer if the attenuation charge applies.

**Changes to legislation:**

There are currently no known outstanding effects for the The Spirits Regulations 1991.