
STATUTORY INSTRUMENTS

1996 No. 2752

CUSTOMS AND EXCISE

The Wine and Made-wine (Amendment) Regulations 1996

Made - - - - *28th October 1996*
Laid before Parliament *1st November 1996*
Coming into force - - *30th November 1996*

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 118A of the Customs and Excise Management Act 1979(1), sections 56(1), and 62(5) of the Alcoholic Liquor Duties Act 1979(2), section 1 of the Finance (No. 2) Act 1992(3) and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Wine and Made-wine (Amendment) Regulations 1996 and shall come into force on 30th November 1996.

Amendment of the Wine and Made-wine Regulations 1989

2.—(1) The Wine and Made-wine Regulations 1989(4) shall be amended as follows.

(2) In regulation 11(1) —

(a) after the words “charged with duty at”, there shall be inserted “the time it is made and the excise duty point shall be”, and

(b) the words “and at the rate in force at that time” shall be omitted.

(3) In the proviso to regulation 12, for the words from “that wine or made-wine” to “that time” there shall be substituted “the time of that occurrence shall be the excise duty point”.

(4) After regulation 12 there shall be inserted —

(1) 1979 c. 2; section 118A was inserted by section 12 of, and Schedule 5 to, the Finance Act 1991 (c. 31); section 1(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise.
(2) 1979 c. 4; section 56(1) was amended by section 114(6) of, and Part IV of Schedule 23 to, the Finance Act 1986 (c. 41); section 4(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).
(3) 1992 c. 48
(4) S.I. 1989/1356.

“Constructive removal

12A.—(1) Where wine or made-wine is held in any winery to which this regulation applies it shall be deemed to have been sent out from that winery for home use at the time of its constructive removal or, if earlier, the time it actually left that winery.

(2) This regulation applies to a winery where the records relating to wine or made-wine sent out from the winery are kept by means approved for this purpose by the Commissioners; and the Commissioners may at any time revoke such approval upon giving fourteen days' notice in writing.

(3) The producer from whose winery constructive removal may take place shall keep the records specified in a notice published by the Commissioners and not withdrawn by a further notice.

(4) Constructive removal shall mean the making of an entry in the records specified in accordance with paragraph (3) above which identifies the wine or made-wine that is the subject of that entry as having been sent out from the winery for home use notwithstanding that it remains in that winery.

(5) An entry showing the constructive removal of any wine or made-wine shall not be cancelled, amended or altered.”

(5) In regulation 13 —

(a) for the words “duty on the wine or made-wine shall be charged at” there shall be substituted “excise duty point shall be”, and

(b) the words “,and at the rate in force at that time” shall be omitted.

(6) In regulation 23(1)(b), for the words “the charge to duty was incurred” there shall be substituted “the excise duty point occurred”.

(7) In regulation 23(2), for the word “charged” there shall be substituted “payable”.

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28th October 1996

D. J. Howard
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 30 November 1996, amend the Wine and Made-wine Regulations 1989 (S.I.1989/1356).

Except where the sending out of wine or made-wine from a winery without payment of duty is specifically allowed, duty is payable on wine and made-wine at the time it is sent out of such a winery. These Regulations add regulation 12A to the Wine and Made-wine Regulations 1989. Regulation 12A allows a producer to change the status of wine and made-wine held in a winery to duty paid (on payment of the duty or under deferred payment arrangements) without the need to actually send the wine or made-wine out of the winery.

These Regulations also amend regulations 11, 12, 13 and 23 of the Wine and Made-wine Regulations 1989. These amendments make clear the difference between the time when duty is charged on wine and made-wine and the time when the requirement to pay duty takes effect (the excise duty point).