
STATUTORY INSTRUMENTS

1997 No. 658

CUSTOMS AND EXCISE

The Wine and Made-wine (Amendment) Regulations 1997

<i>Made</i>	- - - -	<i>7th March 1997</i>
<i>Laid before Parliament</i>		<i>10th March 1997</i>
<i>Coming into force</i>	- -	<i>1st April 1997</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 56(1) and 62(5) of the Alcoholic Liquor Duties Act 1979(1), section 1 of the Finance (No. 2) Act 1992(2) 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 1997 and shall come into force on 1st April 1997.

Amendment of the Wine and Made-wine Regulations 1989

2.—(1) The Wine and Made-wine Regulations 1989(3) shall be amended as follows.

(2) In regulation 11(1)—

(a) for the words “the time it is sent out of that winery” there shall be substituted the following—

“the earlier of the following times—

(i) the time it is consumed at that winery; or

(ii) the time it is sent out from that winery;” and

(b) for “remitted.” in subparagraph (b) there shall be substituted “remitted;” and after that subparagraph there shall be inserted—

“(c) where the time of consumption of the wine or the made-wine at a winery cannot be established to the Commissioners' satisfaction (for the purposes of determining the appropriate rate of duty in relation to the excise duty point specified by subparagraph (i) above), the rate of duty shall be taken to be the

(1) 1979 c. 4; section 56(1) was amended by section 114(b) of, and Part IV of Schedule 23 to, the Finance Act 1987 (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).

(2) 1992 c. 48.

(3) S.I. 1989/1356; amended by S.I. 1996/2752.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

highest rate in force during the preceding 12 calendar months ending on the day before the time when the Commissioners can, for the first time, make an assessment of the excise duty due (as governed by section 12 of the Finance Act 1994⁽⁴⁾) in respect of that consumption.”.

- (3) In regulation 13(c) the following shall be inserted after the word “winery”—
“for any reason (other than the reason that the cider was consumed at those premises)”.
- (4) In regulation 14(b) for the word “produced” there shall be substituted the word “made”.

New King’s Beam House 22 Upper Ground
London SE1 9PJ
7th March 1997

D. J. Howard
Commissioner of Customs and Excise

(4) 1994 c. 9.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 1st of April 1997, and they amend the Wine and Made-wine Regulations 1989 (S.I.1989/1356) (called “the Wine Regulations”) as explained below. The Wine Regulations were amended by the Wine and Made-wine (Amendment) Regulations 1996 (S.I. 1996/2752).

Regulation 2(2) of these Regulations amends regulation 11(1) of the Wine Regulations by adding an excise duty point, viz the time that any wine, or made-wine, is consumed at a winery. Regulation 2(2) also adds a subparagraph (c) to the proviso of regulation 11(1) of the Wine Regulations, which governs the appropriate rate of excise duty where the time of any consumption of wine, or made-wine, at the winery cannot be determined to the satisfaction of the Commissioners of Customs and Excise.

Regulation 2(3) amends regulation 13(c) of the Wine Regulations, so that any consumption of wine or made-wine at the winery is excluded from the operation of the last mentioned regulation.

Regulation 2(4) substitutes the more appropriate word “made” for “produced” in regulation 14(b) of the Wine Regulations.