



# Finance Act 1967

## 1967 CHAPTER 54

### PART I

#### CUSTOMS AND EXCISE

#### **6 Abolition of permits for spirits and tobacco and consequential provisions.**

(1) It shall not be necessary for—

- (a) spirits sent out from a distillery, or removed from a warehouse, or otherwise removed from any place in the United Kingdom to any other such place; or
- (b) unmanufactured tobacco removed from a warehouse or otherwise removed as aforesaid,

to be accompanied by a permit; but the provisions of subsections (2) and (3) of this section shall apply to the sending out or removal of spirits.

(2) The person by whom any spirits—

- (a) are sent out from a distillery; or
- (b) are removed from a warehouse ; or
- (c) not being spirits to which the requirement imposed by the Finance Act 1960 to send a spirits consignment note applies, are otherwise removed from any place in the United Kingdom to any other such place in a quantity exceeding one gallon of the same denomination at a time for any one person,

shall, subject to any dispensation granted by the Commissioners, send to the person to whom the spirits are to be delivered a spirits advice note, and shall send that note either with the spirits or so that it is either delivered or posted on the day on which the spirits are sent out or removed.

(3) A distiller shall not send out from his distillery, or, save as permitted by the Commissioners in the case of samples, remove from a distiller's warehouse associated with his distillery, any spirits in a quantity of less than nine gallons.

(4) The following provisions shall cease to have effect, namely—

- (a) in the Act of 1952, section 108, section 147(1) from " and where " onwards, and sections 147(2), 174, 241(1), (3) and (4) and 242(1)(a) and (b);

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*Status: This is the original version (as it was originally enacted).*

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- (b) in the Finance Act 1960, section 3(3);  
and the provisions of the Act of 1952 specified in Schedule 9 to this Act shall have effect subject to the amendments there specified, being amendments for the purpose of applying those provisions to spirits advice notes or otherwise consequential on the provisions of this section.
- (5) In this Act and the Act of 1952, the expression " spirits advice note " means a document containing such particulars as the Commissioners may direct.
- (6) This section and the said Schedule 9 shall have effect as from the expiration of the period of seven days beginning with the date of the passing of this Act.