

## SCHEDULES

### SCHEDULE 8

#### MISCELLANEOUS CUSTOMS AND EXCISE AMENDMENTS

#### PART II

#### AMENDMENTS OF ALCOHOLIC LIQUOR DUTIES ACT 1979

##### *Rectifying and compounding of spirits*

15 In section 19—

(a) after subsection (1) there shall be inserted—

“(1A) Without prejudice to the generality of subsection (1) above, regulations under that subsection may—

- (a) provide for the imposition under the regulations of conditions and restrictions relating to the matters mentioned in that subsection ; and
- (b) impose or provide for the imposition under the regulations of requirements on rectifiers and compounders of spirits to keep and preserve records relating to their business as such and to produce them to an officer when required to do so for the purpose of allowing him to inspect them, to copy or take extracts from them or to remove them at a reasonable time and for a reasonable period.

(1B) Where any documents removed under the powers conferred by subsection (1A)(b) above are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.”;

- (b) in subsection (2) after the word "section" there shall be inserted the words " or with any condition, restriction or requirement imposed under any such regulation " and
- (c) at the end of subsection (3) there shall be inserted the words " or with any condition, restriction or requirement imposed under that regulation ".