

SCHEDULES

SCHEDULE 8

MISCELLANEOUS CUSTOMS AND EXCISE AMENDMENTS

PART II

AMENDMENTS OF ALCOHOLIC LIQUOR DUTIES ACT 1979

Regulations about manufacture of spirits

12 In section 13—

(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 of requirements on a manufacturer of spirits to keep and preserve records relating to his business as such a manufacturer 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)(a) 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 (3) after the words " subsection (1) above " there shall be inserted the words " or with any condition, restriction or requirement imposed under such a regulation " and after the words "£1,000" there shall be inserted the words " together in the case of such a failure with a penalty of £20 for each day on which the failure continues ";
- (c) at the end of subsection (4) there shall be inserted the words " or with any condition, restriction or requirement imposed under that regulation ".