

1976 No. 1206

CUSTOMS AND EXCISE

The Cider and Perry (Exemption from Registration) Order 1976

Made - - - - - 29th July 1976

Coming into Operation 20th August 1976

The Treasury, in exercise of the powers conferred on them by section 2(3) of the Finance Act 1976(a) and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) This Order may be cited as the Cider and Perry (Exemption from Registration) Order 1976 and shall come into operation on 20th August 1976.

(2) In this Order—

“cider” means cider (or perry) as defined in section 2(8) of the Finance Act 1976;

“claim” means a claim to exemption from registration as a maker of cider pursuant to Article 2 of this Order;

“Collector” means Collector of Customs and Excise for the area in which are situate the premises on which cider is made.

(3) The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

2.—(1) Subject to Articles 3 and 4 of this Order, a person who makes cider for sale whose production of cider does not exceed 1,500 gallons in a period of 12 consecutive months shall be exempt from the requirement in section 2(2) of the Finance Act 1976 in respect of the premises on which such production takes place.

(2) Save as the Commissioners otherwise allow, no more than one maker of cider shall be exempt at any one time in respect of the same premises.

3. Every maker of cider claiming exemption shall notify the Collector in writing of such claim and shall specify the premises in respect of which he claims exemption.

4. A person exempt under Article 2 of this Order shall furnish to the Commissioners on request such records of or information about his production of

(a) 1976 c. 40.

(b) 1889 c. 63.

cider as may be necessary to establish that the conditions of Article 2 of this Order are or have been complied with.

*J. Dormand,
Donald R. Coleman,*
Two of the Lords Commissioners
of Her Majesty's Treasury.

29th July 1976.

EXPLANATORY NOTE

(This Note is not part of the Order.)

1. This Order, which comes into force on 20th August 1976, prescribes the limit of production below which it is not necessary for makers of cider or perry to apply for registration.

2. Provision is made in the Order for the exclusion from the requirement to register of any person who, on any one set of premises, makes not more than 1,500 gallons of cider and perry per year. He must notify his claim to exemption and must from time to time satisfy the Commissioners that he remains exempt.

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