
STATUTORY INSTRUMENTS

1985 No. 403

CUSTOMS AND EXCISE

The Excise Duty (Wine) (Temporary Relief) Regulations 1985

<i>Made</i>	- - - -	<i>13th March 1985</i>
<i>Laid before Parliament</i>		<i>19th March 1985</i>
<i>Coming into Operation</i>		<i>10th April 1985</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 56(1) of the Alcoholic Liquor Duties Act 1979 and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the Excise Duty (Wine) (Temporary Relief) Regulations 1985 and shall come into operation on 10th April 1985.
2. In these Regulations, “deferred” means deferred in accordance with the Excise Duties (Deferred Payment) Regulations 1983.
3. These Regulations apply to wine (in these Regulations referred to as “blended wine”) produced in the United Kingdom before 1st July 1985 by the blending or otherwise mixing of two or more wines on which excise duty has been paid or deferred (in these Regulations referred to as “constituent wines”).
4. Where the Commissioners are satisfied that excise duty was paid or deferred on constituent wines contained in blended wine, then, subject to regulations 3 hereof, an amount equal to the duty so paid or deferred may be deducted from the duty payable in respect of the charge imposed by section 54(1)(b) of the Alcoholic Liquor Duties Act 1979.

King's Beam House
Mark Lane
London EC3R 7HE
13th March 1985

Bryce Knox
Commissioner of Customs and Excise

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EXPLANATORY NOTE

From 26th March 1985 duty will be chargeable on wine blended from wines of different alcoholic strength by reference to the strength of the blended product. There is no statutory provision for duty already paid on the constituent wines to be set off against the duty which will be now due on the blended wine.

To avoid double duty arising these Regulations permit the deduction from the duty due on wine blended in the UK before 1st July 1985 of the duty shown to the satisfaction of the Commissioners to have been paid or deferred on the constituent wines.