

## 1985 No. 404

## CUSTOMS AND EXCISE

**The Wine and Made-Wine Regulations 1979  
(Amendment) Regulations 1985**

<i>Made</i> - - - - -	13th March 1985
<i>Laid before Parliament</i>	22nd March 1985
<i>Coming into Operation</i>	15th April 1985

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 56(1), 61(1) and 62(5) of the Alcoholic Liquor Duties Act 1979(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the Wine and Made-Wine Regulations 1979 (Amendment) Regulations 1985 and shall come into operation on 15th April 1985.

2. In these Regulations “the 1979 Regulations” means the Wine and Made-Wine Regulations 1979(b).

3. For regulation 14 of the 1979 Regulations there shall be substituted the following—

*“Entry book*

14.—(1) Save as provided by paragraph (3) below, for every winery in respect of which he holds a licence a producer shall obtain from the proper officer an entry book in an approved form and shall—

- (a) keep the entry book in the winery at all times ready for inspection by any officer and permit him at any time to inspect it and to make notes therein or to take copies thereof or extracts therefrom; and
- (b) make entries in the entry book at such times and in such detail as specified therein or as otherwise directed by the proper officer.

(2) No entry in the entry book shall be obliterated or, except with the permission of the proper officer, cancelled or altered.

(3) If the Commissioners so permit, instead of entering in an entry book the information required by paragraph (1) above, a producer may record the said information in his business records, and this regulation and regulation 18 below shall apply to such records as they apply to entry books.”

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(a) 1979 c. 4.

(b) S.I. 1979/1240.

4. For regulation 16(1) of the 1979 Regulations there shall be substituted the following—

“16.—(1) Save as the Commissioners otherwise allow, every licensed producer shall,

- (a) furnish to the satisfaction of the Commissioners security for payment of the duty;
- (b) furnish by not later than the 15th day of every month to the Collector or to such other person as the Commissioners may appoint a return in approved form of all wine and made-wine sent out from his winery for home use during the preceding month; and
- (c) by not later than the 15th day of the month following that in which it was incurred, pay to the Collector or such other person as aforesaid the amount due.”.

5. For regulation 18 of the 1979 Regulations there shall be substituted the following—

“*Accounts*

18.—(1) A producer shall—

- (a) keep, in addition to the entry book (or other records permitted under regulation 14(3) above), accounts of
  - (i) the quantities of all materials used in the winery in producing wine or made-wine (including sparkling wine and made-wine),
  - (ii) the quantities of wine and made-wine produced or rendered sparkling in the winery, and
  - (iii) the quantities of wine and made-wine received at, returned to and sent out or removed from the winery; and
- (b) at any reasonable time permit any officer to inspect and make entries in, copy or take extracts from any accounts required to be kept under this regulation and any other books or other records as aforesaid, or accounts or documents relating to his business as a producer which the officer may require to inspect.

(2) Save as the Commissioners otherwise allow, a producer shall preserve and keep at the winery all books (or other records permitted under regulation 14(3) above) and accounts and other documents relating to his business as a producer at that winery for not less than 2 years from the date of the last entry therein.

(3) If the books (or other records permitted under regulation 14(3) above) or accounts or documents specified in paragraphs (1) and (2) above are not made or preserved in a form which is readily legible, or which is not legible without the aid of equipment, a producer shall make the information therein available to the proper officer, at his request, in the form of a transcript or other permanently legible reproduction.”.

6. For regulation 19 of the 1979 Regulations there shall be substituted the following:—

*“Relief from payment of duty*

19.—(1) Wine and made-wine produced from ingredients grown in the United Kingdom may be sent out from a winery without payment of duty for the domestic consumption of the grower of the ingredients in such quantity as the Commissioners may on application from him allow.

(2) In this regulation, “grower” includes bee-keeper and “grown” shall be construed accordingly.”.

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

*(This Note is not part of the Regulations.)*

These Regulations alter Regulations 14, 16, 18 and 19 of the Wine and Made-Wine Regulations 1979.

The amended Regulation 14 will allow the information required to be in the “entry book” to be stored in a computer and reproduced as necessary in legible form by a print-out. Regulation 18 has also been changed to enable the Commissioners to accept computerised accounts for revenue control purposes.

Regulation 16 has been modified so that monthly returns will replace weekly returns, other than in exceptional circumstances.

The new Regulation 19 will extend the allowance available to growers of grapes to growers of other ingredients used in the production of made-wine.

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