
STATUTORY INSTRUMENTS

1988 No. 809

The Excise Warehousing (Etc.) Regulations 1988

PART V

ASCERTAINMENT OF DUTY BY REFERENCE TO LABELS ETC.

Ascertainment of duty by reference to labels etc.

31.—(1) Subject to paragraph (2) of this regulation, for the purpose of charging duty on any spirits, wine or made-wine contained in any bottle or other container the strength, weight and volume of the spirits, wine or made-wine shall be ascertained conclusively by reference to any information given on the bottle or other container by means of a label, or otherwise, or by reference to any documents relating to the bottle or other container, notwithstanding any other legal provision.

(2) The method of ascertaining the strength, weight or volume, or any of them, referred to in paragraph (1) above shall not be used if another method would produce a result upon which a greater amount of duty would be charged than would be the case if the method in paragraph (1) above were used.