
STATUTORY INSTRUMENTS

1989 No. 1355

The Cider and Perry Regulations 1989

PART VI

RECORDS, ACCOUNTS AND PAYMENT OF DUTY

Entry book

19.—(1) Save as provided by paragraph (3) below, for all cider premises in respect of which he is registered a maker shall obtain from the officer an entry book in an approved form and shall—

- (a) keep the entry book in the cider premises at all times ready for inspection by an 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 officer.

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

(3) Subject to prior approval by the Commissioners a maker may record the information required by paragraph (1) above in his business records, and this regulation and regulation 21 below shall apply to such records as they apply to entry books.

Stocktaking

20.—(1) Save as the Commissioners otherwise allow, a maker shall, once in every year on an approved date, take stock of all cider at each of the cider premises in respect of which he is registered, and shall deliver the returns of stock to the officer within twenty-eight days of the dates approved for the stocktaking.

(2) The return of stock required by this regulation shall deal separately with cider of a strength not exceeding 1.2 per cent., and of a strength exceeding 1.2 per cent., and shall state in respect of each of those categories of liquor the following particulars—

- (a) the name and number of every entered vessel containing cider and the quantity therein;
- (b) the number of casks, cases or other containers and unpacked bottles of each size, and the separate quantities of cider contained therein;
- (c) the total quantities of cider in stock; and
- (d) the details of any surplus, deficiency or other discrepancy revealed by the stocktaking.

Accounts

21.—(1) A maker shall, in addition to the entry book (or other records permitted under regulation 19(3) above), keep accounts of the quantities of all materials used in the cider premises in making cider.

(2) A maker shall—

- (a) in respect of cider of a strength not exceeding 1.2 per cent.; and
- (b) in respect of cider of a strength exceeding 1.2 per cent.;

keep account of the quantities made in, received at, returned to, and removed from, the cider premises.

(3) A maker shall at any reasonable time permit an officer to inspect, make entries in, copy and take extracts from any records relating to his business as a maker which the officer may require to inspect.

(4) Save as the Commissioners otherwise allow, a maker shall preserve and keep at the cider premises all books (or other records approved under regulation 19(3) above), accounts and other documents relating to his business as a maker at those cider premises for not less than two years from the date of the last entry therein.

Security

22. Every maker shall furnish such security for payment of duty as the Commissioners require.

Furnishing of returns and payment of duty

23.—(1) Save as the Commissioners otherwise allow, every registered maker shall—

- (a) not later than the fifteenth day of every accounting period furnish to the Collector, or to such other person as the Commissioners may direct, a return in approved form of all cider sent out from his cider premises for home use during the preceding accounting period and of the duty charged thereon;
- (b) not later than the fifteenth day of the accounting period following that in which the charge to duty was incurred, pay to the Collector or such other person as aforesaid the amount due.

Provided that where the last day for furnishing a return and making payment would, if determined in accordance with the foregoing provisions of this paragraph, fall on a day which is not a business day the return shall be furnished and payment shall be made not later than the last business day before that date.

(2) Any duty charged under the proviso to regulation 12 above, or under regulation 13 above, shall be paid by the maker of the cider to the Collector or to such other person as the Commissioners may direct, within seven days of that duty being demanded by the proper officer.