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STATUTORY INSTRUMENTS

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**1989 No. 1356**

**CUSTOMS AND EXCISE**

**The Wine and Made-wine Regulations 1989**

*Made - - - - - 3rd August 1989*  
*Laid before Parliament 11th August 1989*  
*Coming into force 1st September 1989*

**THE WINE AND MADE-WINE REGULATIONS 1989**

**PART I**

**PRELIMINARY**

1. Citation and commencement
2. Revocation
3. Application
4. Interpretation

**PART II**

**LICENSING**

5. Application for a licence
6. Licensing
7. Licences
8. Cancellation of licence

**PART III**

**ENTRIES**

9. Entries
10. Withdrawal of entry

**PART IV**

**DETERMINATION OF DUTY AND THE RATES THEREOF**

11. Charge to duty
12. Removal without payment of duty
13. Deficiencies and discontinuance of trade

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## PART V

### PRODUCTION, STORAGE AND REMOVAL

14. Production
15. Use
16. Examination and gauging of vessels
17. Storage
18. Removal by pipe-line

## PART VI

### RECORDS, ACCOUNTS AND PAYMENT OF DUTY

19. Entry book
20. Stocktaking
21. Accounts
22. Security
23. Furnishing of returns and payment of duty

## PART VII

### RELIEF FROM DUTY

24. Grower's domestic consumption relief
  25. Conditions for relief from duty on spoilt wine and made-wine
  26. Claim for relief on spoilt wine and made-wine
- Signature  
Explanatory Note