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STATUTORY INSTRUMENTS

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**1989 No. 1356**

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

**PART I**

**PRELIMINARY**

**Citation and commencement**

1. These Regulations may be cited as the Wine and Made-wine Regulations 1989 and shall come into force on 1st September 1989.

**Revocation**

2. The Wine and Made-wine Regulations 1979(1) are hereby revoked.

**Application**

3. These Regulations apply to wine and made-wine produced in the United Kingdom for sale.

**Interpretation**

4. In these Regulations –

“accounting period” means a calendar month or any period of 4 or, as the case may be, 5 weeks allowed by the Commissioners for the purpose of accounting for duty;

“the Act” means the Alcoholic Liquor Duties Act 1979;

“approved” means approved by the Commissioners;

“business day” means a day which is a business day within the meaning of the Bills of Exchange Act 1882(2) for the purposes of the General Account of the Commissioners of Customs and Excise at the Bank of England in London;

“cider” has the meaning given by section 1(6)(3), but subject to section 1(10)(4), of the Act;

“the Collector” means the Collector of Customs and Excise for the Collection in which the winery is situate;

“duty” means the duty of excise charged on wine or made-wine under sections 54(1) and 55(1)(5) of the Act respectively;

“excise warehouse” has the meaning given by section 1(1) of the Customs and Excise Management Act 1979(6);

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(1) S.I.1979/1240, as amended by regulation 4 of S.I. 1980/992 and by S.I. 1985/404.

(2) 1882 c. 61; section 92 was amended by section 4(4) of the Banking and Financial Dealings Act 1971 (c. 80).

(3) Section 1(6) was amended by section 1(5) of the Finance Act 1984 (c. 43).

(4) Section 1(10) was added by paragraph 1(4) of Part II of Schedule 1 to the Finance Act 1988 (c. 39).

(5) Section 55(1) was amended by section 1(4) of the Finance Act 1984.

(6) 1979 c. 2.

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**Status:** This is the original version (as it was originally made).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

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“licence” means a licence issued under section 54(2) or 55(2) of the Act, and “licensed” shall be construed accordingly;

“made-wine” has the meaning given by section 1(5)(7), but subject to section 1(10) of the Act;

“officer” means the proper officer of Customs and Excise;

“producer” means a producer of wine or of made-wine who is or is required to be licensed;

“sparkling” has the meaning given to it by paragraphs 1 and 2 of Schedule 1(8) to the Act;

“still wine” and “still made-wine” mean any wine or made-wine, as the case may be, which is not sparkling;

“strength” in relation to any liquor means its alcoholic strength computed in accordance with section 2(9) of the Act;

“wine” has the meaning given by section 1(4) of the Act;

“winery” means the premises, rooms, places and vessels entered by a licensed producer for use by him in his trade as a producer.

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(7) Section 1(5) was amended by paragraph 1(3) of Part II of Schedule 1 to the Finance Act 1988.

(8) Paragraphs 1 and 2 of Schedule 1 were added by section 1 of and Schedule 1 to the Finance Act 1984. Paragraph 1 was amended by section 7 of the Finance Act 1988

(9) Section 2(2) was amended by article 6 of S.I. 1979/241. Section 2(3A) was added by section 11(1) of and paragraph 10 of Schedule 8 to the Finance Act 1981 (c. 35).