
STATUTORY INSTRUMENTS

1989 No. 1356

The Wine and Made-wine Regulations 1989

PART IV

DETERMINATION OF DUTY AND THE RATES THEREOF

Charge to duty

11.—(1) Subject to regulations 12 and 13 below, wine or made-wine in a winery shall be charged with duty at the time it is sent out of that winery and at the rate in force at that time;

Provided that –

- (a) where any wine or made-wine is sent out to another winery in accordance with regulation 12(c)(i) below, that other winery shall be treated as being the winery in which the wine or made-wine was produced and the producer licensed in respect of that other winery shall be treated accordingly;
- (b) where any wine or made-wine is sent out of a winery at a strength not exceeding 1.2 per cent. the duty charged thereon shall be remitted.

(2) Duty charged under paragraph (1) above shall be accounted for and paid in accordance with the provisions of regulation 23 below.

Removal without payment of duty

12. Subject to such conditions as the Commissioners may impose, including any condition that security shall be given to their satisfaction, a producer may send wine or made-wine chargeable with duty out from a winery without payment of the duty for any of the following purposes –

- (a) exportation, shipment as stores or removal to the Isle of Man;
- (b) deposit in an excise warehouse for –
 - (i) mixing with spirits;
 - (ii) exportation or shipment as stores or removal to the Isle of Man;
 - (iii) use as ingredients of goods permitted to be produced in an excise warehouse and intended for exportation or shipment as stores or removal to the Isle of Man; or
 - (iv) such other purposes as the Commissioners may allow;
- (c) removal, subject to the prior approval of the officer –
 - (i) to another winery;
 - (ii) to the premises of a vinegar maker for use in the production of vinegar; or
 - (iii) in the case of made-wine only, to premises in respect of which any person is registered in accordance with section 62(2) of the Act as a maker of cider, for use as an ingredient in the making of cider on those premises;
- (d) such use as trade samples as the Commissioners may allow; or

- (e) such other purposes (except home use) as the Commissioners may allow.

Provided that if any wine or made-wine which has been sent out of a winery under the foregoing provisions of this regulation is applied to some purpose other than one therein mentioned, that wine or made-wine shall be charged with duty at the time it is so applied, and at the rate in force at that time; and the duty shall be paid in accordance with regulation 23(2) below.

Deficiencies and discontinuance of trade

13. Where either –

- (a) the business of producing wine or made-wine is discontinued at a winery having wine or made-wine therein; or
- (b) a licence held under regulation 6 above in respect of a winery having wine or made-wine therein is surrendered or cancelled; or
- (c) any wine or made-wine is found to be deficient or missing from a winery and the producer is unable to account for the deficiency to the Commissioners' satisfaction,

the duty on the wine or made-wine shall be charged at the time of discontinuance or at the time of the surrender or cancellation of the licence or at the time the deficiency occurred, as the case may be, and at the rate in force at that time; and the duty shall be paid in accordance with regulation 23(2) below.

Provided that where the time that any deficiency occurred cannot be established to the Commissioners' satisfaction, the rate of duty shall be taken to be the highest rate in force between the time of the latest stocktaking made under regulation 20 below before the discovery of the deficiency and the time of that discovery.