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STATUTORY INSTRUMENTS

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**1989 No. 1356**

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

**PART VII**

**RELIEF FROM DUTY**

**Grower's domestic consumption relief**

**24.**—(1) Wine and made-wine produced from ingredients grown in the United Kingdom may be sent out from a winery without payment of duty for the domestic consumption of the grower of the ingredients in such quantity as the Commissioners may on application from him allow.

(2) In this regulation, “grower” includes bee-keeper and “grown” shall be construed accordingly.

**Conditions for relief from duty on spoilt wine and made-wine**

**25.** Remission or repayment of duty under section 61(1) of the Act in respect of wine or made-wine which has accidentally become spoilt or unfit for use shall be subject to the conditions that –

- (a) the wine or made-wine has not been subjected to any process of production or dilution since it was sent out from the winery; and
- (b) the producer has complied with the requirements of regulation 26 below.

**Claim for relief on spoilt wine and made-wine**

**26.** A producer claiming remission or repayment of duty in respect of wine or made-wine which has been sent out or removed from his winery and which has accidentally become spoilt or otherwise unfit for use shall –

- (a) notify the officer immediately any such wine or made-wine has been returned to the winery;
- (b) retain such wine or made-wine in the vessels in which it was returned to the winery, and without making any addition thereto, for a period of forty-eight hours after its return or until such earlier time as the officer authorises the disposal or other processing thereof;
- (c) make his claim for relief in writing; and
- (d) provide the officer with proof that the duty which was due on the wine or made-wine when it was sent out or removed from the winery was paid, and with such other particulars as are necessary to substantiate the claim.