STATUTORY INSTRUMENTS

1991 No. 2564

CUSTOMS AND EXCISE

The Spirits Regulations 1991

Made	11th November 1991
Laid before Parliament	19th November 1991
Coming into force	1st January 1992

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 93 of the Customs and Excise Management Act 1979(1), sections 2, 3, 13 and 15 of the Alcoholic Liquor Duties Act 1979(2) and all other powers enabling them in that behalf, hereby make the following Regulations:

PART I

Preliminary

Citation, commencement and revocation

1.—(1) These Regulations may be cited as the Spirits Regulations 1991 and shall come into force on 1st January 1992.

(2) The statutory instruments specified in column (1) of Schedule 1 to these Regulations (the references to which are specified in column (2) of that Schedule) are hereby revoked to the extent specified in column (3) of that Schedule.

Commencement Information

II Reg. 1 in force at 1.1.1992, see reg. 1(1)

Application

 ¹⁹⁷⁹ c. 2; section 93 was amended by the Finance Act 1981 (c. 35), section 11(1) and Schedule 8, paragraph 2, and the Finance Act 1986 (c. 41) section 4 and Schedule 3.

^{(2) 1979} c. 4; section 2 was substituted by S.I. 1979/241; sections 2, 13(1) and (1A) and 15(6) were amended by the Finance Act 1981 (c. 35), section 11(1) and Schedule 8, paragraphs 10, 12 and 14 respectively; section 4(3) applies the definition of "the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).

Textual Amendments

F1 Reg. 2 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, 3(2)

Interpretation

3. In these Regulations ^{F2}... —
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"class of spirits" means one of the classes of spirits specified from time to time for the purpose of these Regulations in a notice published by the Commissioners;

"the Contents by Weight Table", "the Laboratory Alcohol Table" and "the Practical Alcohol Tables" mean respectively a set of tables of which a copy, signed by the Chairman of the Commissioners and identifying the tables as being ones to which these Regulations relate, has been deposited in the office of the Queen's Remembrancer at the Royal Courts of Justice;

"distillation period" means the period prescribed by regulation 10 below in respect of each class of spirits;

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F5 _.																
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"plant" means [^{F11}the vessels] used for the manufacture [^{F12}, rectifying or compounding] of spirits, or for the storage or processing of materials for the manufacture [^{F12}, rectifying or compounding] of spirits or for the storage of spirits after their manufacture [^{F12}, rectifying or compounding];

"process" includes an operation carried on in order to manufacture spirits, and an operation on spirits after their manufacture;

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F5	

"warehouse" means a place of security approved by the Commissioners under subsection (1) (whether or not it is also approved under subsection (2)) of section 92 of the Customs and Excise Management Act 1979(**3**) and also includes a distiller's warehouse;

Textual Amendments

- F2 Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, 3(3)(a)
- **F3** Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(i)**
- **F4** Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(ii)**
- F5 Words in reg. 3 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(4)(i)
- F6 Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, 3(3)(b)(iii)
- F7 Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, 3(3)(b)(iv)
- **F8** Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(v)**
- **F9** Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(vi)**
- **F10** Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(vii)**
- F11 Words in reg. 3 substituted (1.5.2006) by The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(4)(iii)
- F12 Words in reg. 3 inserted (1.7.2013) by The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, 3(3)(c)
- **F13** Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(viii)**
- F14 Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, 3(3)(b)(x)
- **F15** Words in reg. 3 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(3)(b)(ix)**

Commencement Information

I2 Reg. 3 in force at 1.1.1992, see reg. 1(1)

PART II

Approval of plant and processes and entry of premises

Approval of plant and processes

4.—(1) Before a distiller manufactures spirits he shall make [^{F16}application in writing or by means of an electronic communication] to the [^{F17}Commissioners] for approval of the plant and processes he intends to use.

(2) Any application made under paragraph (1) above shall be accompanied by a description of the processes referred to in it, and a [^{F18}description of] the plant referred to in it, together with such additional information as the Commissioners may require.

(3) No distiller shall begin to manufacture spirits until he has received the approval of the Commissioners of the plant and processes referred to in his application under paragraph (1) above, and any such approval may be given subject to conditions.

(4) The Commissioners may for reasonable cause at any time vary or add to any conditions imposed on the approval of any plant or process, or withdraw any such approval.

Textual Amendments

- **F16** Words in reg. 4(1) substituted (1.5.2006) by The Beer, Cider and Perry, Spirits, and Wine and Madewine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5**(**5**)
- F17 Word in Regulation substituted (1.5.2006) by The Beer, Cider and Perry, Spirits, and Wine and Madewine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(3)
- **F18** Words in reg. 4(2) substituted (1.5.2006) by The Beer, Cider and Perry, Spirits, and Wine and Madewine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(6)

Commencement Information

I3 Reg. 4 in force at 1.1.1992, see reg. 1(1)

Entry of premises

Textual Amendments

F19 Reg. 5 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5(2)**

Variations to plant or processes

6.—(1) A distiller receiving approval under regulation 4 above shall ensure that any plant or process so approved is not [^{F20}significantly] varied, altered or changed unless the variation, alteration or change is first approved by the Commissioners, and any such approval may be given subject to conditions.

(2) Application for the approval of any variation, alteration or change to any plant or process shall be in such form and manner and shall provide such details, including a written description, drawing or model, as the Commissioners may require.

(3) The Commissioners may for reasonable cause at any time vary or add to any conditions imposed on the approval of any variation, alteration or change of any plant or process, or withdraw any such approval.

Textual Amendments

F20 Word in reg. 6(1) inserted (1.5.2006) by The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5**(7)

Commencement Information

I4 Reg. 6 in force at 1.1.1992, see reg. 1(1)

[^{F21}Rectifiers and compounders: entry of premises and plant

7.—(1) No person shall make use, for rectifying or compounding spirits, of any premises or plant unless they have first made entry of that premises or plant.

(2) Paragraph (1) does not apply in respect of operations carried out in a warehouse or to persons authorised in accordance with section 8(1) or 10(1) of the Alcoholic Liquor Duties Act 1979.]

Textual Amendments

F21 New reg. 7 added (1.7.2013) by The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, 3(4) (original reg. 7 was omitted (1.5.2006) by virtue of S.I. 2006/1058, regs. 1, 5(2))

General provisions as to plant

.....

Textual Amendments

F22 Reg. 8 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(2)

PART III

Conduct of processes

Special conditions and requirements

^{F23}9.

Textual Amendments

F23 Reg. 9 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(2)

Distillation periods

10.—(1) A distiller shall conduct his operations in separate distillation periods for each class of spirits^{F24}....

(2) A distiller may conduct his operations so that more than one distillation period is in progress at any one time.

(3) In respect of each batch of wort which he makes, the distiller shall specify to which distillation period it belongs, and a distillation period shall commence at the date when production of the earliest of the wort included in it commences.

(4) Each distillation period shall end when all the wort specified to belong to it has been distilled and the feints and spirits produced therefrom have been conveyed into their receivers and account has been taken of them.

(5) Save as the [^{F17}Commissioners] may otherwise allow, a distiller shall conduct his operations so that no distillation period exceeds one month in length.

Textual Amendments

- F17 Word in Regulation substituted (1.5.2006) by The Beer, Cider and Perry, Spirits, and Wine and Madewine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(3)
- Words in reg. 10(1) omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and F24 Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(8)

Commencement Information

Reg. 10 in force at 1.1.1992, see reg. 1(1) 15

Produce of distillation periods

11.-(1) Save as the Commissioners may otherwise allow, a distiller shall ensure that the produce of any distillation period is not mixed with any other matter until account of that produce has been taken in such manner and to such an extent as the [^{F17}Commissioners] may require.

(2) Notwithstanding paragraph (1) above, before account is taken of the produce of any distillation period it may be mixed with feints of which account has been taken in an earlier distillation period.

Textual Amendments

F17 Word in Regulation substituted (1.5.2006) by The Beer, Cider and Perry, Spirits, and Wine and Madewine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(3)

Commencement Information

I6 Reg. 11 in force at 1.1.1992, see reg. 1(1)

Provisions as to wort or wash etc.

^{F25}12.

Textual Amendments

F25 Reg. 12 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(2)

Sugar

Textual Amendments

F26 Reg. 13 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(2)

Gravity of wort or wash

Textual Amendments

F27 Reg. 14 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(2)

Ascertainment of original gravity after fermentation has commenced (1st method)

Textual Amendments

F28 Reg. 15 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(2)

Ascertainment of original gravity after fermentation has commenced (2nd method)

^{F29}16.

Textual Amendments

F29 Reg. 16 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(2)

PART IV

Taking account of spirits produced

Taking account

Textual Amendments

F30 Reg. 17 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(2)

Ascertainment of strength of spirits

18.—(1) Subject to paragraph (2) below, the strength of spirits may be ascertained—

- (a) by means of a hydrometer, a thermometer and [^{F31}Volume 2 of the Practical Alcohol Tables]; or
- (b) by determining the density of the spirits in air at 20 degrees Celsius and taking the strength of the spirits to be the percentage of alcohol by volume corresponding to that density in the ^{F32}... Laboratory Alcohol Table ^{F32}..., provided that where the density of any spirits determined as aforesaid falls between any two consecutive numbers in that table the strength shall be determined by linear interpolation; [^{F33}or
- (c) by a method set out in the Annex to Commission Regulation (EC) No. 2870/2000].

(2) Where spirits contain any substance other than alcohol and water the Commissioners may either—

- (a) require that the strength of the spirits be ascertained by any of the means prescribed by this Part of these Regulations after removing from the spirits any such substance to the extent which they consider necessary by distillation or such other process as they direct and adding water to replace the volume so removed; or
- (b) allow the strength of the spirits to be ascertained, as though they contained alcohol and water only, by any of the means prescribed by this Part of these Regulations.

Textual Amendments

- **F31** Words in reg. 18(1)(a) substituted (1.7.2013) by The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(5)(a)**
- **F32** Words and punctuation in reg. 18(1)(b) omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(5)(b)**
- **F33** Reg. 18(1)(c) and preceding word inserted (1.5.2006) by The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5(9)**

Commencement Information

I7 Reg. 18 in force at 1.1.1992, see reg. 1(1)

Ascertainment of volume of spirits

19.—(1) The volume of spirits contained in any container may be ascertained for any purpose by such method involving weight, measure or gauge as the Commissioners may approve.

(2) Where the Commissioners under paragraph (1) of this Regulation approve ascertainment by weighing, the volume shall be calculated by means of a hydrometer and the ^{F34}... Contents by Weight Table ^{F34}...

Textual Amendments

F34 Words and punctuation in reg. 19(2) omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, **3(6)**

Commencement Information

I8 Reg. 19 in force at 1.1.1992, see reg. 1(1)

Application of regulations 18 and 19

20. Regulations 18 and 19 above shall apply to spirits, ^{F35}... and any fermented liquor other than wash.

Textual Amendments

F35 Words in reg. 20 omitted (1.7.2005) by virtue of The Denatured Alcohol Regulations 2005 (S.I. 2005/1524), regs. 1, 19

Commencement Information

I9 Reg. 20 in force at 1.1.1992, see reg. 1(1)

PART V

Distillers' records

Entry books

Textual Amendments

F36 Reg. 21 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(2)

Notice of commencement of process

^{F37}22.

Textual Amendments

F37 Reg. 22 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5**(2)

Preservation and production of records

^{F38}23.

Textual Amendments

F38 Reg. 23 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5(2)**

Requirements in respect of distillation periods

Textual Amendments

F39 Reg. 24 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5**(2)

Quarterly distillery returns

25. Within 14 days of the end of each calendar quarter the distiller shall furnish to the [^{F17}Commissioners] a return in respect of that quarter, which shall be made in such form and manner and shall contain such particulars as the Commissioners may from time to time direct.

Textual Amendments

F17 Word in Regulation substituted (1.5.2006) by The Beer, Cider and Perry, Spirits, and Wine and Madewine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(3)

Commencement Information I10 Reg. 25 in force at 1.1.1992, see reg. 1(1)

PART VI

Warehousing

Warehousing

26.—(1) A distiller shall not warehouse any spirits until he has taken account of them in such manner and to such extent as the [F17 Commissioners] may require F40 ...

(2) Save as the Commissioners may otherwise allow, when spirits of which account has been taken are contained in a spirit receiver which is not also ^{F41}... a warehouse vat the distiller shall remove them to a warehouse immediately ^{F42}...

(3) When spirits of which account has been taken are contained in a spirit receiver which is also F41 ... a warehouse vat those spirits shall be deemed to be warehoused as soon as account of them has been [F43 taken].

(5) Where spirits remain in a warehouse vat which is also F41 ... a spirit receiver, the distiller shall take account of such spirits before the warehouse vat is used as a spirit receiver F45 ...

Textu	al Amendments
F17	Word in Regulation substituted (1.5.2006) by The Beer, Cider and Perry, Spirits, and Wine and Made-
	wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(3)

F40 Words in reg. 26(1) omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5(10)**

- F41 Words in reg. 26 omitted (1.7.2013) by virtue of The Spirits (Amendment) Regulations 2013 (S.I. 2013/1229), regs. 1, 3(7)
- F42 Words in reg. 26(2) omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(11)

- **F43** Word in reg. 26(3) substituted (1.5.2006) by The Beer, Cider and Perry, Spirits, and Wine and Madewine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5(12)**
- F44 Reg. 26(4) omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Madewine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(2)
- F45 Words in reg. 26(5) omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, 5(13)

Commencement Information

II1 Reg. 26 in force at 1.1.1992, see reg. 1(1)

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D. F. O. Battle Commissioner of Customs and Excise Status: Point in time view as at 01/07/2013. Changes to legislation: There are currently no known outstanding effects for the The Spirits Regulations 1991. (See end of Document for details)

SCHEDULE 1

Regulation 1(2)

REVOCATIONS

Commencement Information I12 Sch. 1 in force at 1.1.1992, see reg. 1(1)

(1) Statutory Instrument	(2) Reference	(3) Extent of revocation				
The Spirits Regulations 1952	S.I.1952/2229	Parts IV and IX				
The Alcoholic Liquors (Amendment of Units and Methods of Measurement) Regulations 1979	S.I. 1979/1146	Regulation 2				
The Spirits Regulations 1982	S.I. 1982/611	The whole Regulations				
The Spirits (Rectifying, Compounding and Drawback) Regulations 1988	S.I. 1988/1760	Regulation 2 in so far as it revokes Parts II, III, V, VI and regulation 76(2) of the Spirits Regulations 1952(4).				

F46SCHEDULE 2

Regulation 15

TABLE FOR DETERMINING THE ORIGINAL GRAVITY OF WORT AT 20°C

Textual Amendments

F46 Sch. 2 omitted (1.5.2006) by virtue of The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 (S.I. 2006/1058), regs. 1, **5(2)**

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, applying to the manufacture and measurement of spirits in the United Kingdom, come into force on 1st January 1992. They replace the Spirits Regulations 1982 and Part IV of the Spirits Regulations 1952, and revoke all remaining parts of the 1952 Regulations.

⁽**4**) S.I. 1952/2229.

The principal changes introduced by the Regulations are:

- (a) the requirement to make entry applies only to premises used in the manufacture of spirits, not to plant;
- (b) the table for determining the original gravity of wort or wash by the distillation method is replaced by a revised table;
- (c) a second method for determining the original gravity of wort once fermentation has commenced is included;
- (d) provision is made for the Commissioners to approve the use of distiller's own business records in place of the official entry book;
- (e) the frequency for distillers to submit returns to the officer is reduced to quarterly; and
- (f) within 5 days of the end of each distillation period, distillers of fermented liquor are required to carry out the attenuation charge calculation and to notify the officer if the attenuation charge applies.

Status:

Point in time view as at 01/07/2013.

Changes to legislation:

There are currently no known outstanding effects for the The Spirits Regulations 1991.