
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.

Application

2. These Regulations apply to the manufacture of spirits by any process, except where by their nature or context they apply only to the manufacture of spirits by distillation of a fermented liquor.

Interpretation

3. In these Regulations, unless the context otherwise requires—

(1) 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).

- “the Act” means the Alcoholic Liquor Duties Act 1979⁽³⁾;
- “approved” means approved by the Commissioners or by the officer as the case may be;
- “approved saccharometer” means a saccharometer of a type specified from time to time for the purpose of these Regulations in a notice published by the Commissioners;
- “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;
- “distiller” means a person holding a distiller’s licence under section 12 of the Act;
- “distiller’s warehouse” has the meaning given by section 4(1) of the Act;
- “distillery” means premises where spirits are manufactured, whether by distillation of a fermented liquor or by any other process;
- “document” has the same meaning as it has in section 10 of the Finance Act 1985⁽⁴⁾;
- “feints” means spirits conveyed into a feints receiver;
- “hydrometer” means a hydrometer of which a specimen, bearing a label signed by the Chairman of the Commissioners and identifying the instrument as being one to which these Regulations relate, has been deposited in the office of the Queen’s Remembrancer at the Royal Courts of Justice;
- “low wines” means spirits of the first extraction conveyed into a low wines receiver;
- “officer” means the proper officer of Customs and Excise;
- “plant” means all vessels, utensils, pipes, fittings and other equipment used for the manufacture of spirits, or for the storage or processing of materials for the manufacture of spirits or for the storage of spirits after their manufacture;
- “process” includes an operation carried on in order to manufacture spirits, and an operation on spirits after their manufacture;
- “records” includes documents, copies of documents and information stored in a computer or produced from a computer;
- “still” includes part of a still;
- “sugar” includes molasses, saccharine solutions and all similar materials for the production of alcoholic liquors;
- “thermometer” means a thermometer of which a specimen, bearing a label signed by the Chairman of the Commissioners and identifying the instrument as being one to which these Regulations relate, has been deposited in the office of the Queen’s Remembrancer at the Royal Courts of Justice;
- “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⁽⁵⁾ and also includes a distiller’s warehouse;
- “warehouse vat” means a vessel which forms the whole or a part of a distiller’s warehouse;

(3) 1979 c. 4.

(4) 1985 c. 54; section 10 applies the definition of “document” in Part I of the Civil Evidence Act 1968 (c. 64).

(5) 1979 c. 2.

“wash” means wort in which fermentation has begun;

“wort” means any infusion, solution or mixture intended for fermentation as part of the process of manufacturing spirits.

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 written application to the officer 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 drawing, model or description distinctly showing the course, construction and use of all 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.

Entry of premises

5.—(1) A distiller receiving approval under regulation 4 above shall ensure that the manufacture of spirits does not commence before he has made entry of the premises to be used in the manufacture of spirits.

(2) Save as the Commissioners may otherwise allow, no distiller shall withdraw any entry made under paragraph (1) above while any still, spirit or distillable material remains on the premises so entered.

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 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.

Examination of plant

7. A distiller shall to the satisfaction of the officer—

- (a) place and keep all plant used by him in the manufacture of spirits in a place convenient for examination, and with safe means of access, so that the nature and quantity of the contents can be accurately ascertained;

- (b) gauge or calibrate any plant;
- (c) draw off the water from the worm tubs, refrigerators and cooling equipment, when required to do so at any time while distillation is not in progress, and leave those vessels empty until the officer completes his examination of them; and
- (d) fix and place every pipe used by him, unless used exclusively for the discharge of water or spent wash, so as to be capable of being examined for such parts of its length as the officer may require.

General provisions as to plant

8. A distiller shall ensure that no plant is constructed or altered in a way which would facilitate the carrying out of any unapproved process, or the interference with any approved process, and that no person tampers or interferes with any plant or process in any way not authorised by or under these Regulations.

PART III

Conduct of processes

Special conditions and requirements

9. Without prejudice to the other provisions of these Regulations, a distiller shall comply with such conditions or requirements as the officer may for reasonable cause impose in relation to any particular operation or process in the manufacture of spirits.

Distillation periods

10.—(1) A distiller shall conduct his operations in separate distillation periods for each class of spirits, and shall specify the dates of commencement and termination of those periods in the entry book (or other records approved under regulation 21 below) or as the officer may otherwise allow.

(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 officer may otherwise allow, a distiller shall conduct his operations so that no distillation period exceeds one month in length.

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 officer 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.

Provisions as to wort or wash etc.

12.—(1) Except with the written consent of the Commissioners and subject to such conditions as they may prescribe—

- (a) a distiller shall not use any material in the brewing or making of wort or wash which prevents the true gravity of the wort or wash from being ascertained;
- (b) a distiller shall not have in his possession at a distillery any wort, wash, low wines, feints, spirits or fermented liquor not made, brewed or distilled at that distillery; and
- (c) a distiller shall not add yeast, or other matter capable of causing fermentation, to wort or wash in any vessel other than a fermenting vessel.

(2) A distiller shall ensure that any wort or wash removed from any fermenting vessel for the recovery of yeast is not disposed of except in such manner as the officer may approve and subject to such conditions as he may prescribe.

Sugar

13. Save as the Commissioners may otherwise allow, a distiller—

- (a) shall not keep any sugar at his distillery otherwise than in a sugar store within the entered premises;
- (b) shall not remove any sugar from a sugar store except for use in the manufacture of spirits;
- (c) shall immediately convey any sugar removed from the sugar store to the place where it is to be used and if it is not then used shall return it forthwith to the store; and
- (d) shall not remove any sugar from, or return any sugar to, a sugar store before any entry or other record required by or under these Regulations has been made.

Gravity of wort or wash

14.—(1) The Commissioners may require that before the gravity of any wort or wash is ascertained it shall be cleared of insoluble matter in a manner approved by them.

(2) Save as provided by regulations 15 and 16 below, and unless the Commissioners approve in writing some other means, the gravity of any wort or wash shall be ascertained by an approved saccharometer and a thermometer used in a manner approved by them.

(3) A distiller shall ascertain, and record in such form and manner as the officer may require, the quantity and gravity of any wort or wash immediately after collection in any fermenting vessel is complete.

(4) A distiller shall ascertain, and record in such form and manner as the officer may require, particulars of the gravity of any wash immediately before he removes it from a fermenting vessel, together with such other particulars as the officer may require, including particulars of the vessel.

(5) When record has been made of any wort or wash under this regulation, the quantity or gravity of that wort or wash shall not be increased except with the permission of the officer.

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

15. When fermentation has commenced in any wash so that the original gravity of the wort from which the wash is made cannot be ascertained by an approved means, the original gravity may be determined in the following manner—

- (a) a sample is to be taken from any part of such wash and, after first being cleared of insoluble matter in an approved manner, a definite quantity thereof by measure at the temperature of 20 degrees Celsius shall be distilled;

- (b) the distillate and residue shall each be made up at the temperature of 20 degrees Celsius with distilled water to the original measure of the quantity before distillation, and the gravity of each shall be ascertained at 20 degrees Celsius;
- (c) the number of degrees by which the gravity of the distillate is less than the gravity of distilled water at 20 degrees Celsius shall be deemed the spirit indication of the distillate;
- (d) the degrees of gravity standing opposite to such spirit indication in the table in Schedule 2 to these Regulations added to the gravity of the residue expressed in degrees, shall be deemed to be the original gravity of the wort; and
- (e) the degrees of the original gravity ascertained in accordance with paragraph (d) above shall be subject to such adjustment for volatile acidity as the Commissioners may allow.

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

16.—(1) Subject to paragraph (2) below, when fermentation has commenced in any wash so that the original gravity of the wort from which the wash is made cannot be ascertained by an approved means, the original gravity may be determined in the following manner—

- (a) a sample is to be taken from any part of such wash and, after clearing the sample of insoluble matter in an approved manner, the gravity of the sample shall be ascertained using a means approved by the Commissioners under section 3(2) of the Act;
 - (b) the gravity ascertained as in paragraph (a) above shall be adjusted by an addition established in accordance with paragraphs (c) and (d) below, and the gravity so adjusted shall be deemed to be the original gravity of the wort; provided always that if the original gravity is known to be greater than the figure obtained in the manner set out in this regulation, or is found to be greater by the employment of the method set out in regulation 15 above, the greater figure shall be deemed to be the original gravity of the wort;
 - (c) an addition for fermentation which has taken place shall be established initially from six samples taken from separate batches of wash (which shall be given reference numbers 1 to 6), by finding the gravity of each sample both as determined by the method set out in regulation 15 above and as ascertained by the method set out in paragraph (a) above, and calculating the average of the excess of the former over the latter for the six samples;
 - (d) the established addition for fermentation referred to in paragraph (b) above shall be verified during each month by taking one sample of wash (which shall be given the next reference number in the same series), finding for this sample as heretofore the excess of the gravity determined by the method set out in regulation 15 above over the gravity ascertained by the method set out in paragraph (a) above, and calculating the average of the said excess for this sample and the previous five samples in the series, and where the new average differs by more than 0.5 degrees from the current established addition, the new average shall become the established addition.
- (2) The procedures provided for by paragraph (1) above shall be carried out afresh where—
- (a) there is a change—
 - (i) in the composition of the wort or of the yeast; or
 - (ii) in any plant, practices or processes used in the manufacture of spirits; and
 - (b) such change may affect any addition for fermentation that may be established (as described in paragraph (1) above).

PART IV

Taking account of spirits produced

Taking account

17.—(1) A distiller shall give notice of the taking account of spirits and such notice shall be given in the entry book (or other records approved under regulation 21 below) and shall specify the vessel, day and time when account is to be taken.

(2) Save as the officer may otherwise allow, not less than 24 hours notice shall be given under paragraph (1) above.

(3) Save as the officer may otherwise allow, a distiller shall ensure that spirits are not removed from the vessel in which account of them has been taken until one hour after that account has been declared in the entry book (or other records approved under regulation 21 below), and that nothing is added to those spirits before that time has elapsed.

(4) A distiller may, for reasonable cause, before the time specified in the notice for taking account of spirits, cancel the notice or vary it by substituting a later time.

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 the table entitled “The Practical Alcohol Tables Volume 2”; 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 table entitled “Laboratory Alcohol Table”, 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.

(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.

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 table entitled “Contents by Weight Table”.

Application of regulations 18 and 19

20. Regulations 18 and 19 above shall apply to spirits, methylated spirits and any fermented liquor other than wash.

PART V

Distillers' records

Entry books

21.—(1) Save as provided by paragraph (3) below, for every distillery in respect of which he holds a licence a distiller shall—

- (a) obtain from the officer an entry book in an approved form;
- (b) at all times keep the entry book in the distillery in a place approved by the officer;
- (c) at any time permit the officer to inspect the entry book and make notes therein or take copies thereof or extracts therefrom; and
- (d) make entries in the entry book at such times and in such detail as specified therein or as otherwise required by the officer.

(2) No entry in the entry book shall be obliterated or, except with the permission of the officer, cancelled or altered, other than by making a fresh entry in the entry book.

(3) Subject to prior written approval by the Commissioners, a distiller may record the information required by paragraph (1) above in his business records, and these Regulations, with the exception of paragraph (4) below, shall apply to such records as they apply to entry books.

(4) A distiller shall surrender the entry book to the officer when required by the officer to do so.

Notice of commencement of process

22. A distiller shall give such notice before commencing any process or stage in a process in the manufacture of spirits as the officer may require, and such notice shall be given in the entry book (or other records approved under regulation 21 above) in such form and manner as the officer may require.

Preservation and production of records

23.—(1) A distiller shall maintain such records relating to his business as a manufacturer of spirits as are necessary to enable an officer to satisfy himself of the correctness of any entry in the entry book (or other record approved under regulation 21 above) or any return rendered under these Regulations, and such other records as the officer may require.

(2) The distiller shall keep the records required under paragraph (1) above at the distillery to which they refer, or such other place as the officer may approve, and shall preserve them for not less than 2 years from the date of the last entry in them.

(3) If any of the records referred to in paragraph (1) above are made or preserved in a form which is not easily readable, or which is not readable without the aid of equipment, the distiller shall, at the request of the officer, produce the information contained in those records in the form of a transcript or other permanent legible reproduction.

(4) Any of the records referred to in paragraph (1) above, and any transcript or other reproduction required to be produced under paragraph (3) above, shall be produced to an officer at such place and time as he may reasonably require, and the officer shall be allowed to inspect, copy or take extracts from them and remove them at a reasonable time and for a reasonable period.

Requirements in respect of distillation periods

24.—(1) Within 5 days of the end of each distillation period the distiller shall enter in his entry book (or other records approved under regulation 21 above)—

- (a) such particulars relating to the distillation period as the Commissioners may require;
- (b) in the case of distillation of a fermented liquor the calculation made for attenuation charge purposes in accordance with section 14(2) of the Act, and the quantity of alcohol so calculated.

(2) Where the quantity of alcohol calculated by the distiller for attenuation charge purposes under paragraph (1)(b) above in respect of a distillation period exceeds the quantity of alcohol produced in that distillation period, the distiller shall forthwith notify the officer of the discrepancy in writing.

Quarterly distillery returns

25. Within 14 days of the end of each calendar quarter the distiller shall furnish to the officer 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.

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 officer may require, and the particulars of that account have been declared in the entry book (or other records approved under regulation 21 above).

(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 approved as a warehouse vat the distiller shall remove them to a warehouse immediately after the period required under regulation 17(3) above has elapsed.

(3) When spirits of which account has been taken are contained in a spirit receiver which is also approved as a warehouse vat those spirits shall be deemed to be warehoused as soon as account of them has been declared in the entry book (or other records approved under regulation 21 above).

(4) Unless the officer otherwise allows, the quantity of spirits in the spirit receiver or the quantity declared in the entry book (or other records approved under regulation 21 above), whichever is greater, shall in every case be deemed to be the quantity warehoused.

(5) Where spirits remain in a warehouse vat which is also approved as a spirit receiver, the distiller shall take account of such spirits before the warehouse vat is used as a spirit receiver, and the provisions of regulation 17 above shall apply.

New King's Beam House 22 Upper Ground
London SE1 9PJ
11th November 1991

D. F. O. Battle
Commissioner of Customs and Excise

Status: This is the original version (as it was originally made).

SCHEDULE 1

Regulation 1(2)

REVOCATIONS

(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(6).

SCHEDULE 2

Regulation 15

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

Spirit Indication Degrees of Gravity	Spirit Indication Degrees of Gravity	Spirit Indication Degrees of Gravity	Spirit Indication Degrees of Gravity	Spirit Indication Degrees of Gravity	Spirit Indication Degrees of Gravity	Spirit Indication Degrees of Gravity	Spirit Indication Degrees of Gravity
0.0	0.00	4.0	17.22	8.0	35.31	12.0	54.06
0.1	0.42	4.1	17.67	8.1	35.77	12.1	54.55
0.2	0.85	4.2	18.11	8.2	36.22	12.2	55.04

(6) S.I. [1952/2229](#).

Spirit Indication Degrees of Gravity Spirit Indication Degrees of Gravity Spirit Indication Degrees of Gravity Spirit Indication Degrees of Gravity	0.3	1.27	4.3	18.56	8.3	36.68	12.3	55.53
	0.4	1.70	4.4	19.00	8.4	37.14	12.4	56.03
	0.5	2.12	4.5	19.45	8.5	37.59	12.5	56.52
	0.6	2.54	4.6	19.90	8.6	38.05	12.6	57.01
	0.7	2.97	4.7	20.35	8.7	38.51	12.7	57.51
	0.8	3.39	4.8	20.80	8.8	38.97	12.8	58.00
	0.9	3.81	4.9	21.25	8.9	39.43	12.9	58.50
	1.0	4.24	5.0	21.70	9.0	39.88	13.0	58.99
	1.1	4.66	5.1	22.16	9.1	40.34	13.1	59.48
	1.2	5.08	5.2	22.61	9.2	40.80	13.2	59.98
	1.3	5.51	5.3	23.06	9.3	41.26	13.3	60.47
	1.4	5.93	5.4	23.51	9.4	41.72	13.4	60.97
	1.5	6.35	5.5	23.96	9.5	42.18	13.5	61.46
	1.6	6.78	5.6	24.42	9.6	42.64	13.6	61.96
	1.7	7.20	5.7	24.87	9.7	43.10	13.7	62.45
	1.8	7.62	5.8	25.31	9.8	43.56	13.8	62.94
	1.9	8.05	5.9	25.76	9.9	44.02	13.9	63.44
	2.0	8.47	6.0	26.21	10.0	44.48	14.0	63.97
	2.1	8.91	6.1	26.66	10.1	44.94	14.1	64.47
	2.2	9.35	6.2	27.11	10.2	45.41	14.2	64.96
	2.3	9.79	6.3	27.57	10.3	45.88	14.3	65.46

Status: This is the original version (as it was originally made).

Spirit Indication Degrees of Gravity Spirit Indication Degrees of Gravity Spirit Indication Degrees of Gravity Spirit Indication Degrees of Gravity	2.4	10.23	6.4	28.02	10.4	46.35	14.4	65.96
	2.5	10.66	6.5	28.48	10.5	46.82	14.5	66.46
	2.6	11.10	6.6	28.93	10.6	47.29	14.6	66.96
	2.7	11.53	6.7	29.39	10.7	47.77	14.7	67.47
	2.8	11.97	6.8	29.84	10.8	48.24	14.8	67.97
	2.9	12.40	6.9	30.29	10.9	48.72	14.9	68.47
	3.0	12.84	7.0	30.75	11.0	49.20	15.0	68.97
	3.1	13.27	7.1	31.20	11.1	49.68	15.1	69.48
	3.2	13.71	7.2	31.66	11.2	50.16	15.2	69.98
	3.3	14.15	7.3	32.12	11.3	50.65	15.3	70.49
	3.4	14.58	7.4	32.57	11.4	51.13	15.4	70.99
	3.5	15.02	7.5	33.03	11.5	51.62	15.5	71.50
	3.6	15.46	7.6	33.48	11.6	52.10	15.6	72.01
	3.7	15.90	7.7	33.94	11.7	52.59	15.7	72.51
	3.8	16.34	7.8	34.40	11.8	53.08	15.8	73.02
	3.9	16.78	7.9	34.85	11.9	53.57	15.9	73.53
							16.0	74.04

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.

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.