STATUTORY INSTRUMENTS

1991 No. 2564

The Spirits Regulations 1991

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.

```
Commencement Information

I1 Reg. 21 in force at 1.1.1992, see reg. 1(1)
```

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.

```
Commencement Information
12 Reg. 22 in force at 1.1.1992, see reg. 1(1)
```

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.

```
Commencement Information

13 Reg. 23 in force at 1.1.1992, see reg. 1(1)
```

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.

```
Commencement Information

14 Reg. 24 in force at 1.1.1992, see reg. 1(1)
```

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.

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

Status:

Point in time view as at 01/01/1992.

Changes to legislation:

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