

STATUTORY INSTRUMENTS

1991 No. 2564

The Spirits Regulations 1991

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 [^{F1}Commissioners] may require ^{F2}...

(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 ^{F3}... a warehouse vat the distiller shall remove them to a warehouse immediately ^{F4}...

(3) When spirits of which account has been taken are contained in a spirit receiver which is also ^{F3}... a warehouse vat those spirits shall be deemed to be warehoused as soon as account of them has been [^{F5}taken].

^{F6}(4)

(5) Where spirits remain in a warehouse vat which is also ^{F3}... a spirit receiver, the distiller shall take account of such spirits before the warehouse vat is used as a spirit receiver ^{F7}...

Textual Amendments

- F1** 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)**
- F2** 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)**
- F3** Words in [reg. 26](#) omitted (1.7.2013) by virtue of [The Spirits \(Amendment\) Regulations 2013 \(S.I. 2013/1229\)](#), regs. 1, **3(7)**
- F4** 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)**
- F5** Word in [reg. 26\(3\)](#) 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(12)**
- F6** [Reg. 26\(4\)](#) 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)**
- F7** 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

- 11** [Reg. 26](#) in force at 1.1.1992, see [reg. 1\(1\)](#)

Changes to legislation:

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