
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 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.