

2001 No. 2449

CUSTOMS AND EXCISE

The Cider and Perry (Amendment) Regulations 2001

Made - - - - - 10th July 2001

Laid before Parliament 10th July 2001

Coming into force - - 1st August 2001

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 62(5) of the Alcoholic Liquor Duties Act 1979(a) and of all other powers enabling them in that behalf, hereby make the following regulations:

Citation and commencement

1. These Regulations may be cited as the Cider and Perry (Amendment) Regulations 2001 and come into force on 1st August 2001.

Amendment

2. After regulation 14 of the Cider and Perry Regulations 1989(b) (production) insert—

“Protection of the revenue derived from excise duty on cider

14A.—(1) After the excise duty point no person may carry out any operation on or in relation to cider before it is sold by way of retail (or otherwise supplied for consumption) if that operation would, had it been carried out before the excise duty point, have resulted in a greater amount of duty being payable than was actually payable at the excise duty point.

(2) In this regulation “operation” includes the mixing of cider and the addition of substances (including water) to cider.”

New King’s Beam House
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10th July 2001

M. J. Eland
Commissioner of Customs and Excise

(a) 1979 c. 4; section 62(5) was amended by the Finance Act 2001 (c. 9), section 5; section 4(2) provides for the Alcoholic Liquor Duties Act 1979 to be construed as one with the Customs and Excise Management Act 1979 (c. 2) and section 4(3) applies the definitions in that Act; section 1(1) of the Customs and Excise Management Act 1979 defines “the Commissioners” and “excise duty point”.

(b) S.I. 1989/1355; amended by S.I. 1996/2287, 1997/659, 2000/3213; regulation 4 defines “cider” and “duty”.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st August 2001, amend the Cider and Perry Regulations 1989 (S.I. 1989/1355).

They prohibit operations after the excise duty point—such as dilution of cider—that if carried out before the duty point would have increased the duty payable.

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