

2007 No. 4

EXCISE

**The Cider and Perry and Wine and Made-wine (Amendment)
Regulations 2007**

<i>Made</i> - - - -	<i>4th January 2007</i>
<i>Laid before Parliament</i>	<i>5th January 2007</i>
<i>Coming into force</i> - -	<i>1st February 2007</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 127A of the Customs and Excise Management Act 1979(a) and sections 56(1) and 62(5) of the Alcoholic Liquor Duties Act 1979(b).

Citation and commencement

1. These Regulations may be cited as the Cider and Perry and Wine and Made-wine (Amendment) Regulations 2007 and come into force on 1st February 2007.

Cider and perry

- 2.—(1) Amend the Cider and Perry Regulations 1989(c) as follows.
- (2) Omit regulation 22.
 - (3) Omit regulation 23(1)(b).
 - (4) In the proviso to regulation 23(1) omit “and making payment” and “and payment shall be made”.
 - (5) For regulation 23(2) substitute—
 - “(2) Unless payment of the duty is deferred, it must be paid at or before the excise duty point prescribed by regulation 11(1).
 - (3) A registered maker is approved for the purpose of deferring payment of the duty for so long as he complies with the conditions imposed by or under this regulation.

(a) 1979 c.2. Section 127A was inserted by the Finance Act 1983(c.28), section 6, and amended by the Finance (No.2) Act 1992(c.48), Schedule 1, paragraph 7. Section 1(1) (amended by the Commissioners for Revenue and Customs Act 2005(c.11), Schedule 4, paragraph 22) defines “the Commissioners”.

(b) 1979 c.4. Section 56(1) was amended by the Finance Act 1986(c.41), Schedule 23, Part 4 and the Finance Act 1997(c.16), section 5(4). Section 62(5) was amended by the Finance Act 2001(c.9), section 5. Section 4(2) of the Alcoholic Liquor Duties Act 1979 provides for that Act to be construed as one Act with the Customs and Excise Management Act 1979(c.2), and section 4(3) applies the definitions in that latter Act. Section 1(1) of the Customs and Excise Management Act 1979 (amended by the Commissioners for Revenue and Customs Act 2005(c.11), Schedule 4, paragraph 22) defines “the Commissioners”.

(c) S.I. 1989/1355, amended by S.I. 1996/2287, 1997/659 and 2006/1058; there are other amending instruments but none is relevant.

(4) A registered maker who is approved may defer payment of duty that is payable by him until the fifteenth day of the accounting period following that in which the excise duty point fell.

But if that day is not a business day, payment may only be deferred until the last business day before that day.

(5) As a condition of his being approved (or continuing to be approved), the Commissioners may require a registered maker to provide security, or further security, for duty.

(6) It is a condition of approval that any security must be given in the form and amount that the Commissioners require.”

Wine and made-wine

3.—(1) Amend the Wine and Made-wine Regulations 1989(a) as follows.

(2) Omit regulation 22.

(3) Omit regulation 23(1)(b).

(4) In the proviso to regulation 23(1) omit “and making a payment” and “and payment shall be made”.

(5) For regulation 23(2) substitute—

“(2) Unless payment of the duty is deferred, it must be paid at or before the excise duty point prescribed by regulation 11(1).

(3) A licensed producer is approved for the purpose of deferring payment of the duty for so long as he complies with the conditions imposed by or under this regulation.

(4) A licensed producer who is approved may defer payment of duty that is payable by him until the fifteenth day of the accounting period following that in which the excise duty point fell.

But if that day is not a business day, payment may only be deferred until the last business day before that day.

(5) As a condition of his being approved (or continuing to be approved), the Commissioners may require a licensed producer to provide security, or further security, for duty.

(6) It is a condition of approval that any security must be given in the form and amount that the Commissioners require.”

Paul Gray
Mike Hanson

4th January 2007

Two of the Commissioners for Her Majesty’s Revenue and Customs

(a) S.I. 1989/1356, amended by S.I. 1996/2752 and 2006/1058; there are other amending instruments but none is relevant.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These regulations come into force on 1st February 2007. They amend the Cider and Perry Regulations 1989 (S.I. 1989/1355) and the Wine and Made-wine Regulations 1989 (S.I. 1989/1356). In each case the amendments have an identical effect.

The general powers to require those who make cider and perry and those who produce wine or made-wine to give security for payment of excise duty are abolished. The arrangements for payment of excise duty on cider and perry and wine and made-wine are revised. Excise duty is payable either at the excise duty point or under deferred payment arrangements. If it is paid under deferred payment arrangements security for excise duty may be required.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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