SWEETS

1953 No. 643

The British Wines (Sweets) Regulations, 1953

Made - - - -	13*th April*, 1953
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SCHEDULES

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THIRD SCHEDULE—Spoilt British wines. British wines which have not been delivered to another person—particulars and declarations.

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by subsection (1) of section one hundred and forty and subsection (4) of section two hundred and sixty-three of the Customs and Excise Act, 1952(a), hereby make the following Regulations:—

1. No person shall begin to make British wines for sale until he has made entry of all premises, rooms, places and vessels intended to be used by him for the purposes of his excise trade.

2. A maker shall not, save as permitted by the Commissioners—

(1) make entry of any vessel for more than one purpose, or

(2) withdraw his entry while there remains in any place specified therein any British wines on which duty has not been paid or any materials for making British wines.

3. A maker shall, if so required by the Commissioners, place and fix each vessel in which British wines are made or stored in a convenient situation so as to admit of the contents being accurately ascertained by gauge or measure, and shall not alter any such vessel in shape, position or capacity unless he has given two days' previous written notice in that behalf to the proper officer.

4. A maker shall, for each winery in which he makes British wines, obtain from the proper officer an entry book in the prescribed form and, subject to the provisions of these Regulations with respect to deferred payment of duty, shall—

(1) keep the book in the winery and at all times ready for inspection by an officer, and permit an officer at any time to inspect the same and to make entries therein or to take extracts therefrom;

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

(2) at least twelve hours before he begins to steep any fruit or to dissolve sugar or other saccharine material for fermentation, or to prepare British wines by fermentation, enter in the book the day and hour at which, and the name and number of the vessel in which, the steeping, dissolving or fermenting is to take place, together with the progressive number of the fermentation;

(3) before the expiration of the day on which all the materials for fermentation have been collected in the fermenting vessel, enter in the book particulars of the materials used in the fermentation, the progressive number of the fermentation and the total bulk quantity in imperial gallons collected in the fermenting vessel;

(4) before the expiration of the day on which British wines are drawn off from a fermenting vessel, enter in the book the progressive number of the fermentation, the name and number of the vessel into which the British wines have been drawn off and the bulk quantity in imperial gallons of British wines drawn off;

(5) before the expiration of the day on which any materials or liquors are added to British wines for their further manufacture, enter in the book:—

(*a*) the quantity of British wines to which the materials or liquors have been added;

(*b*) particulars of the materials or liquors added; and

(*c*) the amount in imperial gallons by which the quantity of British wines has been increased;

(6) enter in the book in the parts and columns provided for the purpose such accounts of the making of British wines at the winery and of British wines received thereat or sent out or removed therefrom as the Commissioners may from time to time require;

(7) make the entries required to be made of British wines received at the winery before the expiration of the day on which the British wines are received;

(8) make the entries required to be made of British wines sent out from the winery before the British wines are so sent out or, if the Commissioners so permit and subject to such conditions as they may impose, not later than noon on the day following that on which the British wines are so sent out;

(9) not later than Monday of each week add together the several items of the quantities sent out as aforesaid on each day of the preceding week and show at the foot of the account in imperial gallons and fractions of a gallon the total quantities for the week and the amount of duty payable;

(10) at the time of making the entry in the book insert the date when it is made.

5. A maker shall not cancel, obliterate or, except with the permission of an officer, alter any entry in the entry book.

6. A maker shall—

(1) take stock of the British wines at the winery twice in each year on the approved dates, and make a return of such stock including therein the name and number of each entered vessel containing British wines and the quantity in each, the number of casks, cases or other containers and unpacked bottles of each size and the separate quantities of British wines contained therein, and the total quantity of British wines in stock;

(2) deliver the return of stock or a copy thereof, certified by him as correct, to the proper officer immediately after stock is taken.

7. Subject to the provisions of these Regulations with respect to deferred payment of duty, a maker shall furnish to the Collector not later than the first working day in every week a true return, in the prescribed form, of all British wines sent out from the winery for home use during the week ending on the preceding Saturday.

8. Subject to the provisions of these Regulations with respect to deferred payment of duty, the duty on British wines shall become due at the time when the British wines are sent out from the winery for home use, and a maker shall at the time of making the return aforesaid pay to the Collector the amount appearing by the return to be chargeable in respect of duty on the British wines so sent out for home use during the week to which the return relates.

9. A maker shall, at the time of furnishing the return with respect to British wines sent out for home use, also furnish to the Collector a true return, in the prescribed form, of the quantities of British wines sent out or removed without payment of duty within the week ending as aforesaid from the winery to another winery or to an approved warehouse or for exportation or shipment as stores.

10. Every return made in pursuance of these Regulations shall be signed by the maker or by some person duly authorised by him in that behalf.

11. If a maker fails to furnish a return as required by these Regulations or furnishes an incorrect or incomplete return the Commissioners may, without prejudice to any penalties which may be incurred by him, determine the amount of duty appearing to them to be due from him, and the amount so determined shall be deemed to be the proper duty due from the maker and shall be paid within seven days of demand, unless within that time it is shown to the satisfaction of the Commissioners that some other amount is the proper duty due and thereupon such other amount shall immediately become due and be payable to the Commissioners.

12. A maker may—

(1) remove British wines from a winery for exportation or shipment as stores ;

(2) deposit in an approved warehouse British wines intended for fortfying or for exportation or shipment as stores, or for use as ingredients of goods intended for exportation or shipment as stores ;

(3) with the approval of the Commissioners send out British wines from one winery to another ; or

(4) if the Commissioners permit, use British wines in the preparation of, or as an ingredient of, goods intended for exportation or shipment as stores,

without payment of duty, subject to security being given to the satisfaction of the Commissioners and to compliance with such other conditions as the Commissioners may impose.

13. A maker shall, to the satisfaction of the Commissioners, keep British wines on which duty has not been paid segregated in storage from any British wines or imported wine on which duty has been paid.

14.—(1) If the Commissioners so permit, and subject to security being given to their satisfaction, a maker may defer payment of duty on any British wines to a date not later than the fifteenth day of the month succeeding the month in which the British wines are sent out from the winery.

(2) Where payment of duty is so deferred the foregoing provisions of these Regulations shall have effect subject to the following modifications:—

(*a*) where the word "week" occurs in any Regulation, that Regulation shall be construed as if the word "month" were substituted therefor;

(*b*) the provisions as to returns of British wines sent out for home use shall be construed as if the words "the seventh day of every month" were substituted for the words "the first working day in every week" and the words "the preceding month" for the words "the week ending on the preceding Saturday";

(*c*) the provisions as to the time at which duty is to become due shall be construed as if the words "not later than the fifteenth day of the month following the month in respect of which the return aforesaid is made" were substituted for the words "at the time of making the return aforesaid".

15. A maker shall—

(1) keep, in addition to the entry book, such accounts relating to—

(*a*) the materials used in the winery,

(*b*) the quantity of British wines made, and

(*c*) the quantities of British wines received and sent out or removed as will enable the officer to satisfy himself as to the correctness of any entry made in the entry book and of any return made in pursuance of these Regulations;

(2) at all reasonable times permit any officer to inspect and to make entries in or take extracts from any accounts required to be kept under this Regulation and any other books, accounts or documents relating to his business which the officer may require to inspect for the purpose of satisfying himself as aforesaid.

16. A maker shall preserve and keep in the winery all trade books, accounts and documents relating to his trade for not less than two years from the time when they are filled up or taken out of use.

17.—(1) No person shall begin to render British wines sparkling for sale at any premises unless he is the holder of an excise licence authorising him so to do.

(2) A licence under this Regulation shall expire on the thirtieth day of September next following the date on which it is issued.

18. At least one hour before he begins to convert still British wines into sparkling British wines, a maker shall enter in the entry book the day and hour at which he intends to begin the process of conversion.

19. Not later than the day on which the still British wines are put into the process of conversion, the maker shall enter in the entry book the quantities in imperial gallons of still British wines so put in and of any materials or liquors added thereto.

20. A maker shall keep an account of—

(1) the number of bottles of each size filled with sparkling British wines, and

(2) the number of cases packed with sparkling British wines and the quantity in each in imperial gallons and fractions thereof.

21. A maker shall enter in the entry book before the expiration of the day on which sparkling British wines are bottled or packed—

(1) the number of bottles of each size filled with sparkling British wines during the day, and

(2) the number of cases packed during the day and the quantity of sparkling British wines in each.

22. A maker shall show separately in the return of stock required to be delivered to the officer by Regulation 6 the respective quantities in stock of—

(*a*) still British wines,
(*b*) British wines in process of conversion, and
(*c*) sparkling British wines,

with separate totals of each in imperial gallons.

23. A maker shall not store in his winery except in a room or place of which he has made entry for that purpose any British wines which have been rendered sparkling, and he shall keep such British wines stored apart from other British wines.

24. A maker shall not—

(1) mix any British wines with any imported wine except in the course of manufacture, or

(2) in the course of manufacture mix with any British wines any imported wine exceeding the proportion of fifteen gallons of imported wine to one hundred gallons of British wines or in any quantity which, in the case of British wines already mixed with imported wine in conformity with these Regulations, will result in the British wines containing imported wine in excess of that proportion.

25. A dealer in or retailer of imported wine or British wines shall not—

(1) mix for sale any imported wine with any British wines, or

(2) sell or expose for sale any British wines which contain imported wine in any quantity exceeding the proportion of fifteen gallons of imported wine to one hundred gallons of British wines.

26. No person shall send out, sell or expose for sale any British wines as imported wine or under any designation which is calculated to indicate that the liquor is imported wine.

27. A maker claiming remission or repayment of duty in respect of British wines which have been sent out or removed from his winery and which have accidentally become spoilt or otherwise unfit for use shall deliver an application to the proper officer together with a statement in writing by himself or by some responsible person in his employment containing—

(1) in respect of British wines delivered to another person and returned to the maker as so spoilt or unfit,

(*a*) other than British wines which have been exported or shipped as stores, the particulars and declarations specified in the First Schedule to these Regulations;

(*b*) which have been exported or shipped as stores, the particulars and declarations specified in the Second Schedule to these Regulations;

(2) in respect of British wines which have not been delivered to another person, the particulars and declarations specified in the Third Schedule to these Regulations.

28. Every statement required by Regulation 27 to be delivered by a maker shall be signed in the presence of an officer.

29. A maker who makes an application under Regulation 27 shall—

(1) keep a permanent record of all British wines concerning which such application is made showing in each case the particulars required by the appropriate Schedule to these Regulations ;

(2) keep the record at the winery and preserve it thereat for a period of not less than two years after the date of any allowance in respect of any spoilt British wines therein recorded ;

(3) on demand allow any officer to inspect and take extracts from the record and any of the books and documents kept by him for the purpose of his trade which the officer requires to inspect in order to satisfy himself as to the correctness of any statement made in connection with the application ;

(4) inform the proper officer when any such British wines have been returned to the winery ;

(5) produce the British wines to the proper officer in the vessels in which they were returned ; and

(6) provide such facilities as may be necessary for taking account of the bulk quantity of the spoilt British wines and, where necessary, for destruction of the British wines.

30.—(1) In these Regulations—

" British wines " means sweets as defined in section three hundred and seven of the Customs and Excise Act, 1952 ;

" Collector " means Collector of Customs and Excise for the Collection in which the winery is situate ;

" fortifying " means mixing spirits with British wines ;

" maker " includes both a maker of British wines and a person who renders British wines sparkling for sale, and the making of British wines includes rendering of British wines sparkling ;

" purchaser " means any person other than the maker to whom British wines have been sent out from a winery ;

" prescribed " and " approved " mean respectively prescribed and approved by the Commissioners ;

" winery " means the premises, rooms, places and vessels entered by the maker to be used by him in his trade as a maker of British wines.

(2) The Interpretation Act, 1889(**a**), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

31. The British Wines (Sweets) Regulations, 1945(**b**), are hereby revoked.

32. These Regulations may be cited as the British Wines (Sweets) Regulations, 1953, and shall come into operation on the first day of July, 1953.

Dated this 13th day of April, 1953.

A. W. Taylor,
Commissioner of Customs and Excise.

King's Beam House,
London, E.C.3.

(a) 52 & 53 Vict. c. 63. (b) S.R. & O. 1945/254; Rev. III, p. 229; 1945 I, p. 65.

Regulation 27 (1) (*a*) FIRST SCHEDULE

BRITISH WINES DELIVERED TO ANOTHER PERSON AND RETURNED BY HIM TO THE WINERY, OTHER THAN BRITISH WINES EXPORTED OR SHIPPED AS STORES

Particulars

(*a*) the description of the British wines returned by each purchaser in respect of which application is made;

(*b*) the name and full address of each purchaser;

(*c*) a description of the vessels in which the British wines were contained when delivered to each purchaser;

(*d*) a description of the vessels in which the British wines were contained when sent out from the winery;

(*e*) in the case of British wines blended or mixed after being sent out from the winery, and before delivery to a purchaser, details of the quantities at each rate of duty entering into the blend or mixing, and the proportions at each rate of duty in the final product;

(*f*) the distinguishing marks and numbers of the vessels in which the British wines were returned to the winery, the size of each vessel and the quantity in gallons returned in each vessel, and in the case of British wines returned in bottles, the number of bottles returned, the number of bottles to a gallon, and the total number of gallons returned by each purchaser;

(*g*) the address of the winery and of the place or places, other than the premises of the purchaser, at which the British wines have been stored after delivery from the winery;

(*h*) the date on which the British wines were sent out from the winery, the date on which they were delivered to the purchaser and the date on which they were received back at the winery;

(*i*) the rate of duty paid on the British wines when they were sent out from the winery;

(*j*) the total bulk gallons of British wines included in the application; and

(*k*) whether the British wines are to be destroyed or returned to stock.

Declarations

(i) that the British wines were made by him, were not subjected after being sent out from the winery and before delivery to the purchaser to any process except such mixing or blending as is specified in this statement, and accidentally became spoilt or otherwise unfit for use while in the possession of the purchasers specified in the statement; and

(ii) that a certificate is held from each purchaser specifying the particulars of the spoilt British wines returned by him, and stating that the British wines have not undergone any process, mixing, dilution or fortifying while in his possession.

Regulation 27 (1) (*b*) SECOND SCHEDULE

BRITISH WINES DELIVERED TO ANOTHER PERSON AND RETURNED TO THE WINERY AFTER EXPORTATION OR SHIPMENT AS STORES

Particulars

(*a*) a statement that the British wines have been re-imported on a bill of store;

(*b*) the quantity and description of the British wines in respect of which the application is made, and the distinguishing marks of the vessels in which they are returned;

(*c*) the address of the winery and the date on which the British wines were removed therefrom;

(*d*) the name and full address of the purchaser;

(*e*) the date and place of re-importation, and particulars of the ship, aircraft or vehicle in which they were re-imported; and

(*f*) whether the British wines are to be destroyed or returned to stock.

Declarations

(i) that the British wines were made by him and accidentally became spoilt or otherwise unfit for use while in the possession of a purchaser; and

(ii) that to the best of his knowledge and belief the British wines have not undergone any process, mixing, dilution or fortifying since they were delivered.

Regulation 27 (2) THIRD SCHEDULE

BRITISH WINES WHICH HAVE NOT BEEN DELIVERED TO ANOTHER PERSON

Particulars

(*a*) the quantity and description of the British wines in respect of which the application is made;

(*b*) the address of the winery and the date on which the British wines were sent out therefrom;

(*c*) a description of the vessels in which the British wines were contained, and the place in which they were stored during the period between the date on which they were sent out as aforesaid and the date of the application, together with the distinguishing marks of the vessels;

(*d*) in the case of British wines blended or mixed after being sent out from the winery, details of the quantities at each rate of duty entering into the blend or mixing, and the proportions at each rate of duty in the final product;

(*e*) the distinguishing marks and numbers of the vessels in which the British wines were returned to the winery, the size of each vessel and the quantity in gallons returned in each vessel, and in the case of British wines in bottles, the number of bottles and the number of bottles to a gallon;

(*f*) the rate of duty paid on the British wines when they were sent out from the winery; and

(*g*) whether the British wines are to be destroyed or returned to stock.

Declarations

(i) that the British wines accidentally became spoilt or otherwise unfit for use; and

(ii) that the British wines have not undergone any process since they were delivered from the winery except such mixing or blending as is specified in this statement.

EXPLANATORY NOTE

(*This Note does not form part of the Regulations, but is intended to indicate their general purport.*)

These Regulations, made under section one hundred and forty and section two hundred and sixty-three of the Customs and Excise Act, 1952, govern the making and processing of British wines for sale, the charging of duty thereon and the application of the reliefs from duty allowed under the Act.

The Regulations revoke and substantially reproduce, with added details so far as spoilt British wines are concerned, the British Wines (Sweets) Regulations, 1945, made under Section 10 of the Finance Act, 1911, and various subsequent provisions, all of which are now repealed.