EXPLANATORY NOTE

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

These Regulations, made under sections two hundred and twelve and two hundred and sixteen of the Customs and Excise Act, 1952, set out the conditions to be observed by persons supplying or using, for the purpose of making animal feeding stuffs, molasses on which customs or excise duty has not been paid, or on which an allowance of excise duty is claimed.

They revoke and reproduce in modern form the substance of the Molasses (Food for Stock) Regulations, 1928, made under certain provisions of section four of the Finance Act, 1928, and of Parts II and III of the Second Schedule to that Act, which were repealed by the Customs and Excise Act 1952.

1953 No. 753

The Molasses (Spirits and Yeast) Regulations, 1953

Made - - - -	*29th April*, 1953
Laid before Parliament	1*st May*, 1953
Coming into Operation	1*st July*, 1953

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by subsection (1) of section two hundred and sixteen and section two hundred and eighteen of the Customs and Excise Act, 1952(a), hereby make the following Regulations:—

1. The conditions subject to which molasses may be delivered without payment of duty to a distiller for use in the manufacture of spirits or yeast, or subject to which drawback shall be payable on molasses produced in the United Kingdom which is delivered to a distiller for use in such manufacture, shall be as follows:—

(1) Before receiving at a distillery any molasses delivered without payment of duty or on drawback to be used in the manufacture of yeast, a distiller shall obtain the approval of the Commissioners, and make entry, of all rooms, places, vessels, utensils, pipes and fittings which he intends to use for the receipt or storage of any such molasses or for the manufacture of yeast therefrom, and thereafter shall not alter nor add to them without having first notified the distillery officer in writing, and having obtained the approval of the Commissioners.

(2) A distiller shall not receive at a distillery any such molasses to be used in the manufacture of spirits or yeast unless it is accompanied by an invoice from the supplier of the molasses, and shall, on receiving such molasses, immediately notify the distillery officer and produce to him the relevant invoice or furnish to him such particulars of the molasses as he may require.

(3) A distiller shall keep each consignment of such molasses delivered at his distillery separate from any other molasses thereat until an officer has taken an account of the consignment.

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

(4) If any such molasses is to be used solely in the manufacture of yeast, and the wort or wash from which the yeast has been separated is to be destroyed without any attempt being made to recover any spirits contained therein, a distiller shall—

(*a*) give to the distillery officer four hours' notice in writing before each brewing or mashing of any such molasses, specifying the day or hour when the brewing or mashing is to begin;

(*b*) deliver to such officer a written declaration stating the quantity and gravity or, if yeast has been added, the original gravity of the molasses wort or wash collected in each collecting vessel immediately after the collection therein is complete, and that such wort or wash will be used solely in the manufacture of yeast and that none will be distilled;

(*c*) keep all such wort or wash collected in the collecting vessels untouched for a period of one hour after such written declaration has been delivered unless an account is sooner taken by such officer;

(*d*) brew or mash the molasses and collect and ferment the wort or wash only in vessels entered and used exclusively for that purpose, and give to such officer four hours' notice of the time when the wort or wash will be removed from the fermenting vessels for separation of the yeast;

(*e*) destroy all wort or wash separated from the yeast by running such separated wort or wash down the common sewer through an approved wash receiver or in such other manner as the Commissioners may direct—provided that if at any time such separated wort or wash is found to contain more than two per cent. of proof spirits, the distiller shall, if the Commissioners so require, collect all such separated wort or wash in a secure wash receiver and give to such officer four hours' written notice before its removal for destruction;

(*f*) specify separately in the return required to be delivered by him under Regulation 20 of the Spirits Regulations, 1952(**a**), the quantities of molasses used in the manufacture of spirits and of yeast respectively, the quantity of yeast produced therefrom, and the quantity of wort or wash which is destroyed in the process of manufacturing yeast.

2. The conditions subject to which molasses may be delivered without payment of duty to a yeast maker for use in the manufacture of yeast at a yeast factory, or subject to which drawback shall be payable on molasses produced in the United Kingdom which is delivered to a yeast maker for use in such manufacture at a yeast factory, shall be as follows:—

(1) Before he receives any molasses delivered without payment of duty or on drawback to be used in such manufacture, a yeast maker shall obtain the approval of the Commissioners, and make entry, of all premises, rooms, places, vessels, utensils, pipes and fittings which he intends to use for the receipt or storage of any such molasses or for the manufacture of yeast therefrom, and thereafter shall not alter nor add to them without having first notified the proper officer in writing, and having obtained the approval of the Commissioners.

(2) A yeast maker shall not receive at a yeast factory any such molasses unless it is accompanied by an invoice from the supplier, and shall, on receiving any such molasses, immediately write on such invoice in ink

(**a**) S.I. 1952/2229; 1952 III, p. 2979.

the word " received " and the date and hour of receipt, and shall produce such invoice to the officer who first thereafter visits the yeast factory or furnish to such officer such particulars of the molasses as the Commissioners may require.

(3) Except where other arrangements for taking an official account of molasses on its receipt at a yeast factory have been approved by the Commissioners, a yeast maker shall keep each consignment of molasses so delivered thereat separate from all other molasses until the officer has examined the consignment and taken account thereof.

(4) After the yeast has been separated from any wort or wash produced at a yeast factory, the yeast maker shall destroy such separated wort or wash by running it down the common sewer through an approved wash receiver or in such other manner as the Commissioners may direct.

(5) Except as provided by paragraph (4) of this Regulation, a yeast maker shall not remove any wort or wash from a yeast factory.

(6) A yeast maker shall keep in the yeast factory at all times available for inspection by an officer, a stock book in such form as the Commissioners may direct, and shall permit an officer to make any entry therein or take any extract therefrom, and shall enter in such stock book such particulars as the Commissioners may direct in respect of—

(*a*) the weight of all molasses received at the yeast factory and of all molasses used in the manufacture of yeast thereat;

(*b*) the bulk quantity and original gravity of the wort or wash made from molasses thereat; and

(*c*) the bulk quantity of wort or wash destroyed and the weight of yeast produced.

(7) A yeast maker shall make in the stock book any entry required to be made therein at such time as the officer may direct or, in the absence of any such direction, not later than noon on the next week day following respectively that on which any molasses was received or used, any wort or wash was made or destroyed, or any yeast was produced.

(8) A yeast maker shall not mutilate or destroy the stock book, nor cancel, obliterate or, without the permission of an officer, alter any entry therein, and shall preserve it for at least twelve months after it has been filled up or taken out of use, together with all books, invoices, stock sheets and other documents containing any information relating to any entry in the stock book.

(9) A yeast maker shall furnish to the Commissioners such particulars in such form as they may require in respect of—

(*a*) all molasses received into stock;

(*b*) all molasses used in the yeast factory;

(*c*) all wort or wash made and separated from the yeast in the yeast factory; and

(*d*) all yeast produced in the yeast factory in the manufacture or preparation of which molasses has been used thereat

during each calendar month or during such other period as the Commissioners may direct, and shall at any reasonable time on request by an officer produce to him all books, invoices and other documents containing any entry or record by means of which such particulars may be verified, and shall allow him to take such extracts therefrom as he may require.

(10) A yeast maker shall take stock and balance the account of molasses in his stock book immediately after the end of each quarter and at any other time when required by an officer to do so.

(11) Unless the Commissioners in any case otherwise permit—in which event he shall comply with any conditions they may attach to such permission—a yeast maker shall not keep a still at a yeast factory.

3. Any person supplying molasses to be delivered without payment of duty or on drawback to a distillery or yeast factory shall duly deliver the molasses or cause it to be delivered thereat, and, in the case of molasses delivered on drawback, shall lodge with the proper officer a certificate in such form and containing such particulars thereof as the Commissioners may direct.

4.—(1) In these Regulations, the expressions "yeast factory" and "yeast maker" mean respectively premises used solely for the manufacture of yeast, and a person using such premises.

(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.

5. The Molasses (Spirits and Yeast) Regulations, 1928(**b**), are hereby revoked.

6. These Regulations may be cited as the Molasses (Spirits and Yeast) Regulations, 1953, and shall come into operation on the first day of July, 1953.

Dated this 29th day of April, 1953.

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

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

EXPLANATORY NOTE

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

These Regulations, made under section two hundred and sixteen and two hundred and eighteen of the Customs and Excise Act, 1952, set out the conditions to be observed by distillers of spirits and makers of yeast who wish to use duty-free molasses in their manufacturing operations.

The Regulations revoke and substantially reproduce in modern form the Molasses (Spirits and Yeast) Regulations, 1928, made under section eight of the Finance Act, 1901, and section four of and Parts II and III of the Second Schedule to the Finance Act, 1928, of which the relevant parts were repealed by the Customs and Excise Act, 1952.

(a) 52 & 53 Vict. c. 63. (b) S.R. & O. 1928/652; Rev. XXI, p. 547; 1928, p. 1199.