beer, wine or cider shall make entry of their storage accommodation (i.e. furnish the Commissioners with particulars of the accommodation in an approved form) and that, if so required, spirit dealers and spirit retailers shall enter and mark certain vessels. The Regulations substantially reproduce, in shortened form, what has previously been contained in section seven of the Sale of Beer Act, 1795, sections three and four of the Excise Act, 1835, section nine of the Beerhouse Act, 1840, section twenty-three of the Refreshment Houses Act, 1860, and sections ninety-six and ninety-nine of the Spirits Act, 1880.

PERMITS, CERTIFICATES AND STOCK BOOKS

1952 No. 2236

The Permits, Certificates and Stock Books Regulations, 1952

Made - - - -	*22nd December*, 1952
Laid before Parliament	*23rd December*, 1952
Coming into Operation	*1st January*, 1953

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

1. Every application for a permit required by section one hundred and eight or by section one hundred and seventy-four of the Customs and Excise Act, 1952, to accompany on their removal any spirits or any leaf or other unmanufactured tobacco, as the case may be, shall be made by or on behalf of the owner of such spirits or tobacco.

2. Every such application shall be made to the proper officer by means of a request note in the approved form, duly completed and signed in ink, and such request note when countersigned and stamped by such officer shall be the permit to accompany the goods.

3. Every person to whom a permit is granted shall remove any such spirits or tobacco in sufficient time for them to be delivered to the person to whom they are consigned within such time as the officer may allow.

4. Every rectifier, compounder, dealer in and retailer of spirits shall—

(1) obtain from the proper officer on written request a certificate book for which he shall give a receipt;

(2) before sending out or delivering any spirits required to be accompanied by a certificate, complete and sign a certificate and its counterfoil;

(3) use the certificates in the order in which they are numbered in the certificate book;

(4) deliver the certificate with the spirits to the person to whom the spirits are consigned;

(5) keep the certificate book in his premises open to inspection by any officer, and allow any officer to make any entry therein or take any extract therefrom, and

(6) return the certificate book to the proper officer on his request or when it is exhausted.

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

5. All entries and signatures in certificate books shall be made in ink. Counterfoils shall be completed either in ink or by means of carbon paper at the same time as the certificates to which they relate.

6. Every rectifier, compounder, dealer in and retailer of spirits shall, immediately on receiving spirits accompanied by a permit or certificate, effectively cancel the same in such manner as the Commissioners may require, shall note thereon the date and hour at which the spirits were received and shall deliver it to the officer who first inspects his premises after the receipt thereof.

7. Every rectifier, compounder, dealer in and retailer of spirits shall—

(1) provide himself with and keep a stock book in an approved form and on receiving any spirits and also on sending out or delivering any spirits required to be accompanied by a certificate shall enter therein the specified particulars;

(2) make the said entries at such times as the proper officer may direct or, in the absence of any such directions, before the expiration of the day on which the spirits are received, sent out or delivered as the case may be;

(3) keep the stock book in his premises open to inspection by any officer, allow any officer to make any entry therein or take any extract therefrom and keep the same open to such inspection for not less than twelve months after it is filled up.

8.—(1) In these Regulations "approved" and "specified" mean approved and specified respectively by the Commissioners.

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

9. The Spirits Regulations, 1914(**b**), are hereby revoked.

10. These Regulations may be cited as the Permits, Certificates and Stock Books Regulations, 1952, and shall come into force on the first day of January, 1953.

Dated this 22nd day of December, 1952.

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

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

EXPLANATORY NOTE

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

These Regulations govern the issue and disposal of the permits and certificates which, under the Customs and Excise Act, 1952, are required in certain circumstances to accompany spirits and unmanufactured tobacco when removed from one place to another. They also provide for the keeping of spirits stock books by rectifiers, compounders and dealers in and retailers of spirits.

The Regulations reproduce, in shortened form, certain provisions previously contained in the Excise Permit Act, 1832, the Tobacco Act, 1840, the Liqueur Act, 1848, the Spirits Act, 1880, and the Spirits Regulations, 1914.

(a) 52 & 53 Vict. c. 63.
(b) S.R. & O. 1914/1001; Rev. XXI, p. 432; 1914 III, p. 248.