1960 No. 1349

The Permits, Spirits Consignment Notes and Stock Books Regulations, 1960

Made - - - -	*29th July*, 1960
Laid before Parliament	*3rd August*, 1960
Coming into Operation	*4th August*, 1960

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

1. (i) Application for a permit to remove any spirits or tobacco required by the customs or excise Acts to be accompanied on removal by a permit shall be made by or on behalf of the owner of the goods to the proper officer by means of a request note in such form and containing such particulars as the Commissioners require and signed by the applicant in ink, which note when countersigned and stamped by the officer shall be the permit.

(ii) A person to whom a permit is granted shall remove the goods to which it relates in sufficient time for them to be delivered to the premises to which they are consigned within such time as the officer allows.

(iii) A person who receives any spirits accompanied by a permit shall immediately cancel the permit in such manner as the Commissioners require and, when an officer next visits the premises, shall deliver it to him.

2. (i) Every spirits consignment note sent out in accordance with the requirements of the customs or excise Acts in connection with spirits sent out to any person shall be made out in ink or by means of carbon paper, and the person who sends it shall keep at his premises for not less than twelve months a duplicate thereof and shall produce it whenever required by an officer to do so.

(ii) A person to whom a spirits consignment note is sent in connection with spirits sent to him shall keep it for not less than twelve months and produce it at his premises whenever required by an officer to do so.

3. A rectifier or compounder shall keep at his premises a stock book in the form approved by the Commissioners, and—

(1) on receiving any spirits, or on sending out any spirits required to be accompanied by a spirits consignment note, shall enter in the book such particulars as the Commissioners require at such times as an officer directs or, in the absence of such a direction, before the expiration of the day on which the spirits are received or sent out,

(2) shall retain the stock book for not less than twelve months after he has ceased to use it, and

(3) shall produce it whenever required by an officer to do so and permit the officer to make notes therein and take extracts therefrom.

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

4. The Spirits Regulations, 1952(a), are hereby amended as provided in the Schedule hereto.

5. (i) These Regulations may be cited as the Permits, Spirits Consignment Notes and Stock Books Regulations, 1960, and shall come into operation on the 4th day of August, 1960.

(ii) The Interpretation Act, 1889(b), applies for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

(iii) The Permits, Certificates and Stock Books Regulations, 1952(c), and the Spirits Certificates Regulations, 1957(d), are hereby revoked.

Dated this 29th day of July, 1960.

C. H. Blake,
Commissioner of Customs and Excise.

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

SCHEDULE

AMENDMENTS TO THE SPIRITS REGULATIONS, 1952

In Regulation 44 (1), the words " or certificate " are deleted.

In Regulations 47 and 63, for the word " certificate " there are substituted the words " spirits consignment note ".

In Regulation 57, paragraph (9) is deleted.

EXPLANATORY NOTE

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

These Regulations revoke and replace the Spirits Certificates Regulations, 1957.

They are consequential on the operation of section 3 of the Finance Act, 1960, which abolishes the necessity for the issue by spirits traders of spirits certificates to accompany certain consignments of spirits sent out from their premises, and requires instead the use of spirits consignment notes.

The Regulations also revoke the Permits, Certificates and Stock Book Regulations, 1952, and re-enact with minor amendments the provisions of the latter relating to permits for the removal of certain spirits and tobacco and the keeping of stock books by rectifiers and compounders.

(a) S.I. 1952/2229 (1952 III, p. 2979).
(b) 52 & 53 Vict. c. 63.
(c) S.I. 1952/2236 (1952 I, p. 772).
(d) S.I. 1957/1349 (1957 I, p. 537).