SPIRITS

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The Spirits Regulations, 1952

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The Commissioners of Customs and Excise, in pursuance of the powers conferred on them by sections ninety-four, ninety-six, ninety-seven, one hundred, one hundred and three, one hundred and nine, one hundred and twelve, one hundred and thirteen, one hundred and seventy-one and one hundred and seventy-two of the Customs and Excise Act, 1952(a), hereby make the following Regulations:—

PART I

Manufacture of Spirits

1. No person shall begin to manufacture spirits until—

(1) he has made written application to the Commissioners for approval of the processes and of all vessels, utensils, pipes and fittings which he intends to use for the manufacture of spirits;

(2) he has delivered with the application a description of such processes and a drawing, model or description distinctly showing the course, construction and use of all fixed pipes to be used and of every branch thereof and cock thereon and every place, vessel or utensil with which any such pipe connects;

(3) the Commissioners have approved such processes, vessels, utensils, pipes and fittings subject to such conditions as they may prescribe; and

(4) he has made entry of all rooms and places in which any part of his excise trade is to be carried on or any spirits are to be kept and of all such vessels, utensils, pipes and fittings as aforesaid.

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

(1) make entry of a room or place for more than one purpose, or

(2) withdraw his entry whilst there remains in any place mentioned therein any still, or in any place, vessel or utensil mentioned therein any materials preparing or fit for distillation, or any spirits liable to duty.

3. A distiller shall, to the satisfaction of the Commissioners—

(1) place and keep each vessel and utensil on his premises in a convenient situation, easy of access for official examination and account, and fixed so as to admit of the contents being accurately gauged;

(2) fix and place every pipe used by him, unless used exclusively for the discharge of water or spent wash, so as to be capable of being examined for the whole of its length.

4. A distiller shall not vary any process or alter, move, add to or use in any way otherwise than in accordance with the prescribed conditions, the vessels, utensils, pipes or fittings in his distillery unless he has given prior written notice in that behalf to the distillery officer, and has delivered to him such further drawing, model or description as may be required, and has obtained the Commissioners' approval of all such variations, alterations or additions.

5. A distiller shall not cause or procure any cover, fastening, cock, plug, pump or pipe to be so made or used that any vessel or utensil may be employed, opened, removed, filled or emptied in any manner not approved.

6. Except with the consent of the Commissioners and subject to such conditions as they may prescribe, a distiller shall not—

(1) use in the brewing or making of wort or wash any material of such nature that the gravity of the wort or wash produced therefrom cannot be ascertained by the prescribed saccharometer; or

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

(2) have in his possession any wort, wash, low wines, feints or spirits, or fermented liquor not brewed, made or distilled in his distillery.

7.—(1) A distiller shall not, without the consent of the Commissioners, remove any sugar from the place entered as a sugar store, except for us in the manufacture of spirits.

(2) Before removing any sugar for this purpose, he shall give the distillery officer written notice, specifying the time of the intended removal, and the quantity to be removed.

(3) At the time so specified, the distiller shall convey the specified sugar immediately from the sugar store to the mash tun or other entered vessel, to be there immediately used in the manufacture of spirits.

(4) He shall forthwith deposit again in the sugar store all sugar so removed and not so used.

8. A distiller shall, at least six days before beginning to brew wort, or, if he has discontinued brewing wort for more than one month, before recommencing to brew wort, give to the distillery officer a written notice, specifying the day on which he intends so to brew or recommence brewing.

9.—(1) For the purpose of the charge to duty on spirits made in the distillery, a distiller shall conduct his manufacturing operations in periods which shall terminate at intervals not exceeding a month from the date of commencement of brewing or from the date of termination of the last preceding period whichever is the later.

(2) A distiller shall give to the distillery officer written notice of his intention to terminate a period, with a declaration in the prescribed form specifying the wort or wash to be included therein, and except as otherwise approved such wort or wash shall thereupon be distilled and the stills shall be worked off and notice given to the officer to take account of the feints and spirits produced.

(3) A period shall be deemed to terminate when all the wort or wash specified in the distiller's declaration has been distilled and the feints and spirits produced therefrom conveyed into the respective receivers.

10. A distiller shall, before he mashes any materials or brews for making wort, give to the distillery officer written notice specifying the day and hour when the mashing or brewing is to be commenced.

11. Immediately the collection of wort in any fermenting back is completed, the distiller shall deliver to the distillery officer a written declaration in the prescribed form specifying—

(1) the number of the back in which the wort is contained;

(2) the true original gravity of the wort; and

(3) the quantity thereof as measured by the number of dry inches, that is to say, by the number of inches between the dipping place of the back and the surface of the wort contained therein;

and after the declaration has been delivered the quantity or gravity shall not be increased except as provided for in this Part of these Regulations.

12. No yeast or other matter capable of causing fermentation shall be added to wort or wash in any vessel other than a fermenting back except with the consent of the Commissioners and subject to such conditions as they may prescribe.

13. A distiller shall, before beginning to make bub or any other composition for promoting the fermentation of wort or wash, give to the distillery officer written notice, specifying the time when, and the vessel in which, the composition is to be made, the fermenting back into which it is to be put, and the quantity to be put into such back.

14.—(1) A distiller shall not remove any wash from a fermenting back unless immediately prior to such a removal he has given to the distillery officer a declaration in the prescribed form specifying—

(*a*) the vessels from and to which wash is to be removed ;

(*b*) the day and hour of commencing removal ; and

(*c*) the gravity of the wash at that time.

(2) If in any instance a distiller has removed wash to a wash charger other than for immediate distillation he shall immediately before commencing to remove such wash for distillation give to the distillery officer a further declaration specifying the like particulars as required by this Regulation.

15. A distiller shall not mix wort or wash, other than wash removed for immediate distillation, unless—

(1) he has previously delivered the declaration required by Regulation 11 ;

(2) the mixing takes place in a fermenting back or wash charger ; and

(3) he has delivered to the distillery officer written notice of his intention to mix the wort or wash, specifying the vessels which will be affected.

Immediately after the mixing has been completed, the distiller shall deliver to the distillery officer a declaration specifying as regards each vessel affected, the dip and original gravity immediately before the operation and the dip and gravity immediately after the operation.

16.—(1) A distiller shall not dispose of wash removed from a fermenting back for the recovery of yeast except in such manner as may be approved.

(2) A distiller shall give written notice to the distillery officer specifying the quantity and original gravity of the wash so removed and the vessel from which it has been removed.

(3) The Commissioners may make such allowance as in their opinion is reasonable from any charge for duty arising from the wort or wash made, on proof to their satisfaction that the charge arises wholly or in part on account of the removal of wash for the separation of yeast.

17. A distiller shall not have in his possession any wort or wash the original gravity of which as ascertained from any sample thereof, taken from a fermenting back or wash charger, differs by more than two degrees from the original gravity thereof as declared by him.

18.—(1) The gravity of wort or wash shall be ascertained by the approved saccharometer.

(2) When fermentation has commenced in any wort or wash so that the original gravity of the worts from which the wort or wash is made cannot be ascertained by the approved saccharometer, such gravity may be determined in the following manner:—

(*a*) a sample is to be taken from any part of such wort or wash, and, after first being cleared from sediment by filtration, a definite quantity thereof by measure at the temperature of sixty degrees Fahrenheit shall be distilled ;

(*b*) the distillate and residue shall each be made up at the temperature of sixty degrees Fahrenheit with distilled water to the original measure of the quantity before distillation, and the gravity of each shall be ascertained;

(*c*) the number of degrees by which the gravity of the distillate is less than the gravity of distilled water, shall be deemed the spirit indication of the distillate ;

(*d*) the degrees of gravity standing opposite to such spirit indication in the table in the Schedule to these Regulations, added to the gravity of the residue expressed in degrees, shall be deemed to be the original gravity of the wort or wash.

19.—(1) Subject to the provisions of this Regulation as to feints remaining from a previous distillation, or as may be approved in any case, a distiller shall keep all the produce of a period unmixed with any other matter and separate from all other produce until account has been taken by an officer.

(2) Any feints produced by and remaining from a previous distillation may be mixed with the low wines or feints produced by a subsequent distillation, and the process of re-distilling feints may be repeated as often as the distiller thinks fit.

(3) Not less than four hours before removal of any low wines or feints from a receiver, a distiller shall give to the distillery officer written notice specifying the day and hour of the intended removal, and immediately after the officer has taken account of the contents of the receiver they shall be removed forthwith into the proper charger, provided that where a distiller has secured his low wines and feints pumps to the satisfaction of the Commissioners he may at any time without notice remove low wines and feints from a receiver to a charger and re-distil them.

(4)—(*a*) Not less than four hours before warehousing spirits a distiller shall give to the distillery officer written notice to take account of such spirits, specifying the day and hour of the intended warehousing and the vessel in which the spirits are contained ;

(*b*) when such spirits are contained in a spirit receiver which is not also entered as a warehouse vat the distiller shall remove them to the distiller's warehouse immediately after the account has been taken by the officer ;

(*c*) when such spirits are contained in a spirit receiver which is also entered as a warehouse vat they shall be deemed to be warehoused immediately the account has been taken by the officer ;

(*d*) the quantity found in the spirit receiver shall in all cases be deemed to be the quantity warehoused.

(5) All the spirits produced in a period shall be warehoused within ten days from the end of that period.

20. At the end of every period the distiller shall sign and deliver to the distillery officer a return in the prescribed form specifying—

(1) the quantity of each description of material used in making wort or wash during the period ;

(2) the quantity of wort or wash decreased or distilled during the period ;

(3) the quantity of spirits computed at proof produced during the period ; and

(4) the quantity of feints remaining at the end of the period.

21. At any time when distillation is not in process, the distiller shall, if so required by the officer, draw off the water from the worm tubs or refrigerators, and these vessels shall remain empty until the officer completes his examination of the spirit pipes therein.

22. All spirits manufactured at the distillery shall be warehoused in the distiller's warehouse within the time allowed by Regulation 19 and, save as permitted by the Commissioners, and subject to such conditions as from time to time they see fit to impose, a distiller shall not deposit any other spirits in his distiller's warehouse.

23. A distiller's warehouse shall not be opened except between the hours of eight in the forenoon and five-thirty in the afternoon from Monday to Friday in any week or between eight in the forenoon and twelve noon on Saturday in any week, provided that the Commissioners may at their discretion extend or restrict the hours during which any such warehouse may be opened, and provided further that a distiller when he so desires may have access to spirit receivers situated in his distillery warehouse, subject to such conditions as may be prescribed.

24. In connection with the first racking of spirits from vat the distiller shall comply with the following provisions:—

(1) he shall before spirits are racked give notice thereof in writing to the officer in charge of the warehouse;

(2) he shall not, except with the consent of the Commissioners, reduce spirits with water unless the reduction takes place prior to or at the time of—

(*a*) their removal from the warehouse vat for immediate delivery, or

(*b*) their first racking into cask;

(3) he shall not warehouse casks whether full or on ullage which contain less than nine gallons, provided that a vat remnant of any quantity not exceeding one hundred and fifty gallons may be temporarily warehoused in one ullage cask for inclusion in a subsequent racking;

(4) (*a*) he shall cause to be legibly cut, branded or painted with oil paint on the outside of each end of every cask the following particulars:—

(i) the distiller's name,

(ii) the name of the distillery or place,

(iii) the mark and number of the cask,

(iv) the number of gallons the cask is capable of containing, and if that number is less than eighty the quarter or quarters of a gallon of capacity above the number of entire gallons, and

(v) the year in which it is warehoused;

(*b*) he shall cause to be consecutively numbered all the casks warehoused in any one year, beginning with number one in such year;

(*c*) he shall arrange casks in warehouse so that the marks thereon are at all times easily visible.

25. Subject to the approval of the Commissioners and to compliance with the following provisions, a distiller may bottle absolute alcohol in an approved compartment of his warehouse and pack the bottles into cases and may warehouse the bottles so packed:—

(1) the minimum quantity of absolute alcohol which may be warehoused at any one time must not be less than nine bulk gallons;

(2) absolute alcohol may be warehoused in approved vessels each containing not less than four and one half bulk gallons, or in bottles of a uniform size of a capacity not less than one imperial quart, packed in cases each containing not less than two bulk gallons ;

(3) cases and vessels shall, if so required by the Commissioners, be secured and marked by the distiller in such manner as the Commissioners may direct.

26. Except with the permission of the Commissioners, upon their being satisfied as to the necessity, and subject to such conditions as they may prescribe, a distiller shall not remove spirits from the distiller's warehouse to another distillery.

27. Except as approved and subject to such conditions as may be prescribed, no person may make entry of or use for brewing or making wort or wash or for distilling spirits or for receiving or keeping spirits as a distiller, any premises within a quarter of a mile of any premises entered or used for rectifying or compounding spirits or for receiving or keeping spirits by a rectifier, but rectifying and compounding shall not be performed on distillery premises.

28. Except with the permission of the Commissioners and subject to such conditions as they see fit to impose, a distiller shall not rack on his distillery premises spirits on which duty has been paid.

29. This Part of these Regulations, except in so far as it applies from the nature or context thereof only to the manufacture of spirits by distillation of a fermented liquor, shall apply to the manufacture of spirits by any other process.

PART II

Rectifiers

30. No person shall begin to carry on the trade of a rectifier until—

(1) he has made written application to the Commissioners for approval of all appliances (including stills, vessels, utensils, pipes and fittings) which he intends to use for the purpose of his trade ;

(2) he has delivered with the application a description of all such appliances and a model or drawing distinctly showing their construction and use ;

(3) the Commissioners have approved such appliances ; and

(4) he has made entry of all such appliances as aforesaid and of all rooms and places in which any part of his trade is to be carried on or in which any spirits are to be kept.

31. A rectifier shall not, save as permitted by the Commissioners,

(1) make entry of a room or place for more than one purpose, or

(2) withdraw his entry whilst there remains in any place specified therein any still, or any spirits of which a stock account under this Part of these Regulations has not been taken by the proper officer.

32. A rectifier shall, to the satisfaction of the Commissioners, place and keep each still, vessel and utensil on his premises in a convenient situation easy of access for official examination and account, and fixed so as to admit of the contents being accurately gauged.

33. A rectifier shall not alter, move, add to or use any approved appliances in any way not in accordance with any conditions attached by the Commissioners to their approval thereof, unless he has given written notice

accordingly to the proper officer, and has delivered to him such further drawing, model or description as may be required and has obtained the Commissioners' approval of such alteration or addition.

34. Every rectifier shall legibly cut, brand, or paint with oil colour on both ends of every movable cask used in his premises for keeping or delivering spirits, and keep so cut, branded or painted his name, the name of the place where the spirits are kept, and the number of gallons which the cask is capable of containing and, if that number is less than eighty, the quarters of a gallon of capacity above the number of entire gallons.

35. A rectifier shall not cause or procure any still, fastening, cock, plug or pipe to be so made or used that any still may be employed, opened, removed, filled or emptied in any manner not approved.

36. The furnace door of every still, or cock on the steam pipe, shall be kept locked when the still is not in use.

37. When a rectifier desires to have the furnace door or steam pipe of a still unlocked, he shall give to the proper officer not less than twelve hours' previous written notice, specifying the still and the day and hour when he wishes to have the door or pipe unlocked.

38. If the still is not charged and ready to be locked within one hour of the time stated in the notice, the rectifier shall give another notice to the proper officer, specifying the time when it will be so charged and ready.

39. A rectifier shall, before beginning to draw off spirits from a still, charge the still in the proportion of not less than seven parts in ten of the whole quantity which the still, including the head, is capable of containing, and shall keep the still so charged until he begins to draw off spirits therefrom.

40. Every still shall be worked off within sixteen hours from the time when the officer takes the gauge thereof.

41.—(1) A rectifier shall not allow his still to be worked until the officer has examined the nature of the spirits therein and has secured the still by locking the still fastenings.

(2) A rectifier shall permit the charge and discharge cock of every still used by him to be locked by the officer, and kept so locked whilst the still is at work.

42. A rectifier shall not use a still between eleven o'clock in the afternoon of Saturday and one o'clock in the forenoon of the following Monday.

43. A rectifier shall allow an officer to take a sample of the contents of any still at any time before it has begun to work, or after it has ceased working, and of the contents of any cask, vessel or utensil.

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44.—(1) A rectifier shall on receipt of any spirits give notice thereof to the proper officer and deliver to him the permit or certificate received with the spirits.

(2) The rectifier shall not, unless the officer has taken account of the spirits so received, or has failed to attend within one hour after receiving the notice, break bulk or draw off any part of the spirits or add water or anything thereto, or in any respect alter the same, or tap, open, alter or change any container containing any such spirits.

45.—(1) A rectifier shall at any time permit an officer to take an account of all spirits in his stock.

(2) If a still is at work when an account of the stock is taken by an officer all spirits produced from the charge of the still shall be kept apart from the remainder of the stock until the account has been completed.

(3) When the strength of any spirits forming part of the stock of a rectifier cannot be ascertained without distillation, the rectifier shall, on request by the officer, cause the true quantity and strength of the spirits to be legibly marked on the outside of the cask or vessel containing the same, and to be kept so marked until the spirits are removed therefrom.

(4) A rectifier shall post up and balance the account in his stock book on each occasion when the officer takes stock.

PART III

COMPOUNDERS

46. Every person before he begins to carry on the trade of a compounder shall make entry of the premises, rooms, places and fixed vessels which he intends to use for keeping and compounding spirits.

47. Save as permitted by the Commissioners, a compounder shall not receive at his entered premises any spirits other than spirits required to be accompanied on removal by a permit or certificate.

48. A compounder shall, if so required by an officer, legibly mark on every vessel in the entered premises the capacity of such vessel in gallons, the quantity of spirits contained therein and, in the case of spirits the strength of which cannot be determined without distillation, the true strength thereof, and shall at any time permit an officer to take an account of all spirits in his stock.

PART IV

ASCERTAINMENT OF STRENGTH OF SPIRITS

49.—(1) The strength of spirits may be ascertained:—

(*a*) by means of Sikes's hydrometer and its associated table, marked Table I (Spirits) of the deposited Tables (Series One); or

(*b*) by means of Sikes's 'A' hydrometer or Sikes's 'B' hydrometer, where the latter is used with its poise attached, and the associated table, marked Table II (Spirits) of the deposited Tables (Series One); or

(*c*) by means of Sikes's 'B' hydrometer, where used without its poise, and by means of the associated table, marked Table V (Spirits) of the deposited Tables (Series One); or

(*d*) by the following means:—

(i) the gravity shall be determined, and the strength of the spirits shall be taken to be the percentage of proof spirit corresponding in Table 1 of the deposited Tables (Series Two); or

(ii) if for the purpose of determining the gravity of any spirits the spirits are subjected to dilution with distilled water, Table 2, Table 3 or Table 4 of the deposited Tables (Series Two) shall be substituted for Table 1, according as the dilution is to two, three or four times the original volume of the spirits;

(iii) where the gravity of any spirits determined as aforesaid falls between any two consecutive numbers appearing in column I of any of the Tables, an amount bearing the same proportion to the difference between the two numbers in column II corresponding to the two said numbers in column I, as the difference between the

said gravity so determined and the lesser of the said two numbers in column I bears to the difference between the said two numbers in column I, shall be deducted from the greater of the said two numbers in column II, and the amount so determined shall be deemed to be the strength of the spirits; or

(*e*) by the following means:—

(i) the specific gravity at $\frac{80°}{80°}$ Fahrenheit shall be determined, and the strength of the spirits shall be taken to be the corresponding percentage of proof spirits in the deposited Tables (Series Three);

(ii) where the specific gravity at $\frac{80°}{80°}$ Fahrenheit of any spirits determined as aforesaid falls between any two consecutive numbers appearing in column I of the last-mentioned Tables, the procedure described in paragraph (*d*) (iii) shall be followed except that where in paragraph (*d*) (iii) "gravity" is mentioned "specific gravity at $\frac{80°}{80°}$ Fahrenheit" shall be substituted.

(2) Where the spirits contain any substance other than ethyl alcohol and water the Commissioners may, if they see fit, either—

(*a*) remove from the spirits any such substance to the extent which they consider necessary by distillation or such other process as they direct and may, after the addition of water to replace the quantity so removed, ascertain the strength of the spirits by any means authorised by this Part of these Regulations; or

(*b*) treat the spirits as though they contained ethyl alcohol and water only.

50.—(1) The volume of spirits contained in any container may be ascertained for any purpose by weight, measure or gauge as the Commissioners may direct.

(2) Where the Commissioners under paragraph (1) of this Regulation direct ascertainment by weighing, the volume shall be calculated:—

(*a*) by means of Sikes's hydrometer and the associated table, marked Table III of the deposited Tables (Series One); or

(*b*) by means of Sikes's "A" hydrometer, or Sikes's "B" hydrometer, where the latter is used with its poise attached, and the associated table, marked Table IV of the deposited Tables (Series One); or

(*c*) by means of Sikes's "B" hydrometer, where used without its poise, and by means of the associated table, marked Table VI of the deposited Tables (Series One).

51. This Part of these Regulations shall apply to methylated spirits and to any fermented liquor as it applies to spirits.

PART V

Tinctures and Spirits of Wine

52. A rectifier or compounder intending to export or to ship as stores any tinctures direct from his premises on drawback, or so to export any spirits of wine, or to warehouse any tinctures on drawback, shall—

(1) give to the proper officer twelve hours' notice in writing before the goods are packed specifying the place and time at which he intends to pack the goods;

(2) furnish to such officer in writing such particulars of the goods as the Commissioners may require ;

(3) furnish to such officer a written declaration, in such form and containing such particulars as the Commissioners may direct, signed by him ;

(4) if the goods concerned are tinctures not made by him, furnish to such officer a written declaration in such form and containing such particulars as the Commissioners may direct, signed by the maker of the tinctures ;

(5) before they are packed, produce the goods for examination by an officer at the place and time specified in the said notice, in quantities amounting at any one time to not less than two bulk gallons in the aggregate—provided that if in any particular case the Commissioners shall so permit, and subject to such conditions as they may impose, he may produce goods for examination as aforesaid in quantities less than the aforesaid quantity.

53.—(1) Tinctures exported, shipped as stores or warehoused as aforesaid and spirits of wine so exported shall be contained in vessels of such capacity and kind, and shall be packed in containers of such capacity and kind, as the Commissioners may direct, and such vessels and containers shall be secured and marked in such manner as the Commissioners may direct.

(2) Every vessel containing a tincture to be exported, shipped as stores or warehoused as aforesaid shall bear a label affixed thereto stating the name or description of the tincture which is contains. If the contents are dangerous to life the word " poison " shall be added to the label or, if the vessel is a cask or drum, shall be branded, inscribed or painted in oil paint on the head, and a card bearing that word shall be securely fixed over every opening in such cask or drum.

54. Save as permitted by the Commissioners, spirits of wine other than absolute alcohol shall not be exported as aforesaid unless packed with medicinal spirits or flavouring essences.

55. Any sample taken by an officer from a vessel containing any tincture or spirits of wine which is produced for examination shall be deemed to be representative of the whole contents of that vessel—provided that the manufacturer or compounder may, if he wishes, stir up and mix together the contents of that vessel before a sample is taken.

56. Except with the permission of the Commissioners and subject to any condition they may attach to such permission, a rectifier or compounder shall not export or ship as stores direct from his premises on drawback any tinctures, or so export any spirits of wine, containing any methyl alcohol or any wine, sweets or other fermented liquor.

PART VI

Warehousing of British Compounded Spirits and Spirits of Wine

57. A rectifier or compounder who intends to warehouse on drawback any British compounded spirits (not being tinctures) or spirits of wine shall comply with the following conditions:—

(1) he shall give to the proper officer at least twelve hours' notice in writing specifying the time, being between the hours of eight in the forenoon and two in the afternoon, at which and the place from which he intends to remove the goods to the warehouse, and giving such particulars of the goods as the Commissioners may require, and shall

furnish a written declaration in such form and containing such particulars in relation to the goods as the Commissioners may direct and shall produce the goods to the officer for examination at the place and time specified in the notice.

(2) British compounded spirits to be warehoused shall be removed—

(*a*) in casks or drums of a capacity not less than nine gallons, or

(*b*) in reputed or imperial quart or pint bottles or in litre or half-litre bottles or in bottles containing less than one reputed pint but not less than one-tenth of one imperial pint, packed in cases each containing one or more complete dozen bottles of uniform size filled to capacity with spirits of uniform strength in an aggregate quantity of not less than 1.78 bulk gallons, or

(*c*) subject to such conditions as the Commissioners see fit, in such other vessels or by such other means as they may in any particular case permit.

(3) Spirits of wine to be warehoused shall be removed—

(*a*) in casks or drums of a capacity not less than nine gallons ; or

(*b*) being absolute alcohol, in casks or other approved vessels each containing not less than four and a half bulk gallons or in bottles of uniform size of a capacity not less than one imperial quart packed in cases each containing not less than two bulk gallons.

(4) The quantity of British compounded spirits or spirits of wine warehoused at any one time shall not be less than nine bulk gallons.

(5) Each cask or drum containing British compounded spirits or spirits of wine to be warehoused as aforesaid shall be full when produced for examination by an officer—provided that with the permission of the officer a measured quantity of either one or two gallons may be drawn from any cask or drum before it is removed to be so warehoused.

(6) All vessels, cases or other containers in which British compounded spirits or spirits of wine are removed to be warehoused shall be secured in such manner as the Commissioners may require and shall be marked as the Commissioners direct with the year of warehousing, the name or distinctive mark of the rectifier or compounder by whom they are warehoused, the denomination of spirits contained in them and with a progressive number for each set of premises from which they are sent out commencing with No. 1 at the beginning of each year.

(7) The capacity of every vessel used to contain British compounded spirits or spirits of wine warehoused as aforesaid shall be ascertained by weight or by measure as the Commissioners direct.

(8) The capacity in gallons of each cask, drum or other approved vessel shall be marked thereon by cutting, branding or painting in oil paint. If such capacity is less than eighty gallons, the quarters of a gallon of capacity above the number of entire gallons shall be likewise marked.

(9) No British compounded spirits or spirits of wine shall be removed to be warehoused as aforesaid unless the certificate which is to accompany the spirits has been endorsed by the proper officer.

58. Any sample taken by an officer from any vessel containing British compounded spirits or spirits of wine to be warehoused as aforesaid shall be deemed to be representative of the whole contents of that vessel—provided that a rectifier or compounder may, if he wishes, stir up and mix together the contents of that vessel before the sample is taken.

PART VII

IMMATURE SPIRITS

59.—(1) The person to whom any immature spirits, being spirits which have not been warehoused for a period of at least three years, are to be delivered for home use shall, if he is a rectifier, compounder, manufacturing chemist or manufacturer of perfumes, satisfy the Commissioners that the spirits are required for rectification or compounding by him or for use in his manufacture, as the case may be, and for that purpose shall furnish to the Commissioners such particulars as they may require of the purpose for which, and the manner in which, the spirits are to be used.

(2) Every person to whom immature spirits are to be delivered for home use in accordance with paragraphs (*e*) or (*f*) of the proviso to subsection (1) of section one hundred and nine of the Customs and Excise Act, 1952, shall produce to the proper officer a requisition containing a certificate given by an officer authorising the said person to receive the spirits specified in the requisition.

60. Immature spirits shall not be delivered for any of the purposes mentioned in Regulation 59, except scientific purposes, unless they are plain British spirits which have been distilled at a strength of not less than sixty degrees over proof or imported unsweetened unenumerated spirits or rum of a strength of not less than sixty degrees over proof.

61. A person to whom any immature spirits are delivered in accordance with this Part of these Regulations shall, if so required by the Commissioners, produce to their satisfaction evidence that such spirits were used for the purpose for which he was authorised to receive them.

62. The person to whom such spirits are delivered shall—

(1) if so required by the Commissioners, keep a stock book in such form, and make therein such entries, as they may require ;

(2) make such entries at such times as the officer may direct, or in any case within forty-eight hours after the happening of the matters to which they relate ;

(3) keep in the said stock book an account of spirits delivered, and balance such account, if he is a rectifier, at the time when his stock is taken and, if he is not a rectifier, at intervals not exceeding three months ;

(4) keep the stock book in his premises and permit an officer to inspect the same and to make entries therein and take extracts therefrom.

PART VIII

SPIRITS USED FOR MEDICAL OR SCIENTIFIC PURPOSES

63. A claimant shall not receive at his premises any spirits except—

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(1) spirits accompanied by a permit or certificate, or

(2) spirits which, if not required to be accompanied on removal by a permit or certificate, are accompanied by an invoice or other document containing particulars of the spirits and of the duty paid thereon, and the name and address of the supplier thereof.

64.—(1) A claimant shall permanently and legibly mark on each fixed vessel in which he stores any spirits or recovered spirits the capacity of such vessel in gallons, and such vessel shall be so placed as to be convenient of

access and shall, if the proper officer so requires, be capable of being gauged, and after having been gauged shall not be altered unless the claimant has given prior notice to the officer.

(2) A claimant shall legibly mark on every vessel containing any spirits or recovered spirits, the strength of which cannot be ascertained by Sikes's hydrometer, the quantity and strength of the spirits or recovered spirits contained therein.

65.—(1) A claimant shall store separately—

(*a*) spirits recovered from spirits in respect of which he has made or intends to make a claim ;

(*b*) any other recovered spirits ;

(*c*) any other spirits.

(2) A claimant shall not mix spirits recovered from spirits in respect of which he has made or intends to make a claim with any other spirits, except for use in the manufacture or preparation of a recognised medical article or for scientific purposes.

66. Unless in any case the Commissioners shall otherwise permit, a a claimant shall keep a stock book in an approved form, enter therein such particulars as the Commissioners may from time to time require, and—

(1) if he uses spirits in the manufacture or preparation of any recognised medical article, shall enter in such book particulars—

(*a*) of all spirits received at his premises ;

(*b*) of all spirits and mixtures brought back into stock for use in the manufacture or preparation of a recognised medical article, being spirits or mixtures previously entered in the stock book as having been used and in respect of which he has in accordance with section one hundred and thirteen of the Customs and Excise Act, 1952, refunded any duty repaid ;

(*c*) of all spirits delivered from his premises ;

(*d*) of all spirits used on his premises, the purposes for which they are used and the quantities used for each purpose ;

(*e*) of the name and quantity of each recognised medical article made ;

(*f*) of the name and quantity of any other article made ;

(*g*) of any other use of the spirits ;

and shall enter separately particulars—

(*h*) of all spirits recovered on his premises ;

(*i*) of all recovered spirits used in the manufacture or preparation of any recognised medical article ;

(*j*) of all recovered spirits otherwise used or disposed of and the use or method of disposal of such spirits ;

(*k*) of the name and quantity of each recognised medical article made from recovered spirits ;

(*l*) of the name and quantity of any other article made from recovered spirits ; and

(*m*) of any other use of recovered spirits ;

(2) if he uses spirits for scientific purposes he shall enter in the said book particulars—

(*a*) of all spirits received at his premises;

(*b*) of all spirits used on his premises and the purpose for which they are used;

and shall enter separately particulars—

(*c*) of all spirits recovered on his premises;

(*d*) of all recovered spirits used therein for scientific purposes; and

(*e*) of all recovered spirits otherwise used or disposed of and the use or method of disposal of such recovered spirits.

67.—(1) A claimant shall make in the stock book the entries required to be made by paragraph (1) of the preceding Regulation—

(*a*) in respect of spirits received at the premises, brought back into stock for use or recovered on the premises, immediately upon the receipt, addition to stock for use, or recovery, as the case may be;

(*b*) in respect of spirits or recovered spirits intended to be delivered from, or to be used on, the premises, immediately after the spirits or recovered spirits are taken out of stock for delivery or use;

(*c*) in respect of any article, immediately after the article has been made.

(2) A claimant shall make in the stock book the entries required to be made by paragraph (2) of the preceding Regulation, at such time as the proper officer directs or, in the absence of any such direction, within forty-eight hours after the time of the event or transaction to which the entry relates.

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

69. A claimant shall keep the stock book on his premises while it is in use, and for not less than twelve months after it has been filled up or taken out of use, together with all books, invoices and other trade documents containing any information on which the entries in the stock book are based or relating in any way thereto, and shall at all reasonable times permit an officer to inspect the stock book, and such other books, invoices and documents, and to take any extracts therefrom, or to make any entry in the stock book.

70.—(1) Unless the Commissioners otherwise permit, a claimant shall—

(*a*) if he is not a rectifier take stock and balance the account of spirits and of recovered spirits in his stock book immediately after the end of each month;

(*b*) if he is a rectifier, balance the account at the time when the stock of all spirits in his possession is taken;

(*c*) in any case, balance the account at any time on request by an officer.

(2) While an officer is taking any account on his premises, a claimant shall keep all spirits in the course of recovery apart from the remainder of the stock until the account is completed.

71.—(1) A claimant shall not make a claim in respect of any recovered spirits recovered from spirits in respect of which he has made or intends to make a claim.

(2) A claimant shall not deliver from his premises, or use for any purpose other than the manufacture or preparation of a recognised medical article or a scientific purpose—

(*a*) any spirits in respect of which he has made or intends to make a claim, or

(*b*) any spirits which have been recovered by him in the manufacture or preparation of a recognised medical article or from the residues resulting therefrom, or which have been recovered by him from spirits used for scientific purposes, as the case may be.

72. If any spirits recovered in any process of manufacture or preparation of a recognised medical article, or any mixture of spirits so recovered with other spirits in the possession of a claimant, shall be found to contain methyl alcohol or methyl compounds, the claimant shall prove to the satisfaction of the Commissioners that the presence of such methyl alcohol or methyl compounds was not due to the use of methylated spirits, or of methyl alcohol upon which the proper duties of custom or excise chargeable in respect of spirits have not been paid.

73.—(1) A claimant shall make a claim in the approved form, signed by him or by a person duly authorised by him, and such claim shall be made within three months after the date on which the spirits in respect of which the claim is made were used, or within such further time as the Commissioners may in any case allow.

(2) A claimant shall not, unless the Commissioners otherwise permit, make a claim more frequently than twice a month in respect of the spirits used by him on any one set of premises.

74. A claimant shall furnish to an officer any information he may require with respect to—

(1) spirits received at his premises or brought back into stock ;

(2) spirits delivered from his premises ;

(3) spirits used on his premises ;

(4) spirits recovered by any process on his premises, the use to which such spirits have been put and any articles in the manufacture or preparation of which such spirits have been used on his premises ;

and shall on request by an officer at any reasonable time produce all books, invoices and other documents containing any entry or record by means of which the information given may be verified, and shall allow an officer to make copies thereof.

75. Where in the opinion of the Commissioners any person is carrying on any trade in which spirits, or mixtures or articles containing or prepared or manufactured with spirits, are likely to be or to have been used, that person shall, if the Commissioners so require and within such time as they may allow, give and verify particulars of the materials which he is using or has used, and of any such mixtures or articles which he has sold, and shall produce any books of account or other documents of whatever nature relating to any such materials, mixtures or articles.

PART IX

General

76.—(1) If a distiller contravenes or fails to comply with Regulations 2, 3, 7, 11 to 16 or 20 to 27 he shall in each case be liable to a penalty of one hundred pounds in lieu of the penalty specified in subsection (3) of section ninety-four or subsection (6) of section ninety-six of the Customs and Excise Act, 1952.

(2) If a rectifier contravenes or fails to comply with Regulations 31, 32, 34, 39, 40 or 44 he shall be liable in each case to a penalty of one hundred pounds in lieu of the penalty specified in subsection (2) of section one hundred of the said Act.

77.—(1) In these Regulations—

" absolute alcohol " means spirits of wine of a strength of not less than seventy-four degrees over proof ;

"claimant " means a person who makes a claim or intends to make a claim for repayment of duty in accordance with section one hundred and twelve of the Customs and Excise Act, 1952 ;

" deposited Tables (Series One) " means certain tables, signed by the Chairman of the Commissioners and deposited in the office of the Queen's Remembrancer at the Royal Courts of Justice ;

" deposited Tables (Series Two) " means certain tables signed and deposited as aforesaid entitled " Tables showing the relation between the specific gravity of spirits at $\frac{60°}{60°}$ Fahrenheit and the percentage of alcohol by weight and by volume with the corresponding percentage of proof spirit " ;

" deposited Tables (Series Three) " means certain tables signed and deposited as aforesaid entitled " Tables showing the relation between the specific gravity of spirits at $\frac{80°}{80°}$ Fahrenheit, the corresponding percentage of proof spirit and the percentage of alcohol by weight " ;

" feints " mean spirits conveyed into a feints receiver ;

" locked " means locked with a revenue lock or otherwise secured by an officer ;

" low wines " means spirits of the first extraction conveyed into a low wines receiver ;

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

" recognised medical article " means any article recognised by the Commissioners as being used for medical purposes ;

" recovered spirits " includes spirits which have been recovered by a claimant during or after the use by him of spirits for a scientific purpose or in the manufacture or preparation of any article or from residues resulting from the manufacture or preparation of any article, but does not include spirits recovered from any article or mixture in respect of which the claimant has in accordance with section one hundred and thirteen of the Customs and Excise Act, 1952, refunded any duty repaid ;

"Sikes's hydrometer", "Sikes's 'A' hydrometer" and "Sikes's 'B' hydrometer" mean hydrometers, specimens of which, respectively marked by the Chairman of the Commissioners, have been deposited in the office of the Queen's Remembrancer at the Royal Courts of Justice;

"specific gravity at $\frac{80°}{80°}$ Fahrenheit" means the ratio of the weight of a volume of spirits to the weight of an equal volume of distilled water, the volume of each liquid being computed as at eighty degrees Fahrenheit;

"still" includes any part of a still;

"tinctures" includes toilet vinegars and waters, dentifrices, hairwashes and brilliantines.

(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.

78. The following Regulations are hereby revoked:—

the Regulations dated the 27th July, 1915(b), made by the Commissioners of Customs and Excise under section one of the Immature Spirits (Restriction) Act, 1915(c),

the Strength of Spirits Ascertainment Regulations, 1916(d),

the Spirits of Wine (Warehousing) Regulations, 1917(e),

the Spirits (Scientific Purposes) Regulations, 1924(f),

the Tinctures and Spirits of Wine Regulations, 1924(g),

the Strength and Weight of Spirits Ascertainment Regulations, 1930(h),

the Tinctures and Spirits of Wine (Amendment) Regulations, 1930(i),

the Strength of Spirits Ascertainment Regulations, 1933(j),

the Spirits (Medical Purposes) Regulations, 1934(k),

the British Compounds (Warehousing in Bottle) Regulations, 1934(l), and

the Manufacture of Spirits Regulations, 1945(m).

79. These Regulations may be cited as the Spirits Regulations, 1952, and shall come into operation on the first day of January, 1953.

Dated this 29th day of December, 1952.

F. N. Roberts,
Commissioner of Customs and Excise.

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

(a) 52 & 53 Vict. c. 63.
(b) S.R. & O. 1915/746; Rev. XXI, p. 436; 1915 III, p. 118.
(c) 5 & 6 Geo. 5. c. 46.
(d) S.R. & O. 1924/671; Rev. XXI, p. 432; 1924, p. 1682.
(e) S.R. & O. 1917/596; Rev. XXI, p. 482; 1917, p. 958.
(f) S.R. & O. 1924/430; Rev. XXI, p. 445; 1924, p. 1678.
(g) S.R. & O. 1924/1469; Rev. XXI, p. 477; 1924, p. 1684.
(h) S.R. & O. 1930/328; Rev. XXI, p. 434; 1930, p. 1697.
(i) S.R. & O. 1930/561; Rev. XXI, p. 481; 1930, p. 1719.
(j) S.R. & O. 1933/876; Rev. XXI, p. 435; 1933, p. 1795.
(k) S.R. & O. 1934/774; Rev. XXI, p. 438; 1934 II, p. 567.
(l) S.R. & O. 1934/850; Rev. XXI, p. 449; 1934 II, p. 581.
(m) S.R. & O. 1945/1588; Rev. XXI, p. 422; 1945 I, p. 1105.

Regulation 18

THE SCHEDULE

Table for determining the original gravity of wort or wash.

Spirit indication	Degrees of gravity	Spirit indication	Degrees of gravity	Spirit indication	Degrees of gravity
·1	·3	5·5	21·8	10·8	48·0
·2	·6	5·6	22·2	10·9	48·5
·3	·9	5·7	22·7	11·0	49·0
·4	1·2	5·8	23·1	11·1	49·6
·5	1·5	5·9	23·6	11·2	50·1
·6	1·8	6·0	24·1	11·3	50·6
·7	2·1	6·1	24·6	11·4	51·2
·8	2·4	6·2	25·0	11·5	51·7
·9	2·7	6·3	25·5	11·6	52·2
1·0	3·0	6·4	26·0	11·7	52·7
1·1	3·3	6·5	26·4	11·8	53·3
1·2	3·7	6·6	26·9	11·9	53·8
1·3	4·1	6·7	27·4	12·0	54·3
1·4	4·4	6·8	27·8	12·1	54·9
1·5	4·8	6·9	28·3	12·2	55·4
1·6	5·1	7·0	28·8	12·3	55·9
1·7	5·5	7·1	29·2	12·4	56·4
1·8	5·9	7·2	29·7	12·5	56·9
1·9	6·2	7·3	30·2	12·6	57·4
2·0	6·6	7·4	30·7	12·7	57·9
2·1	7·0	7·5	31·2	12·8	58·4
2·2	7·4	7·6	31·7	12·9	58·9
2·3	7·8	7·7	32·2	13·0	59·4
2·4	8·2	7·8	32·7	13·1	60·0
2·5	8·6	7·9	33·2	13·2	60·5
2·6	9·0	8·0	33·7	13·3	61·1
2·7	9·4	8·1	34·3	13·4	61·6
2·8	9·8	8·2	34·8	13·5	62·2
2·9	10·2	8·3	35·4	13·6	62·7
3·0	10·7	8·4	35·9	13·7	63·3
3·1	11·1	8·5	36·5	13·8	63·8
3·2	11·5	8·6	37·0	13·9	64·3
3·3	12·0	8·7	37·5	14·0	64·8
3·4	12·4	8·8	38·0	14·1	65·4
3·5	12·9	8·9	38·6	14·2	65·9
3·6	13·3	9·0	39·1	14·3	66·5
3·7	13·8	9·1	39·7	14·4	67·1
3·8	14·2	9·2	40·2	14·5	67·6
3·9	14·7	9·3	40·7	14·6	68·2
4·0	15·1	9·4	41·2	14·7	68·7
4·1	15·5	9·5	41·7	14·8	69·3
4·2	16·0	9·6	42·2	14·9	69·9
4·3	16·4	9·7	42·7	15·0	70·5
4·4	16·8	9·8	43·2	15·1	71·1
4·5	17·3	9·9	43·7	15·2	71·7
4·6	17·7	10·0	44·2	15·3	72·3
4·7	18·2	10·1	44·7	15·4	72·9
4·8	18·6	10·2	45·1	15·5	73·5
4·9	19·1	10·3	45·6	15·6	74·1
5·0	19·5	10·4	46·0	15·7	74·7
5·1	19·9	10·5	46·5	15·8	75·3
5·2	20·4	10·6	47·0	15·9	75·9
5·3	20·9	10·7	47·5	16·0	76·5
5·4	21·3				

EXPLANATORY NOTE

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

These Regulations made under the Customs and Excise Act, 1952, provide for the revenue control of spirits, and are in nine parts.

Part I governs the manufacture of spirits and the charge of duty thereon, provides for the warehousing of spirits and the bottling of absolute alcohol in a distiller's warehouse, and restricts the racking (i.e. the transfer of spirits from one vessel to another, particularly into cask) of duty-paid spirits at a distillery.

Part II governs the rectifying of spirits by persons licensed as rectifiers requires a rectifier to make entry (i.e. furnish to the Commissioners of Customs and Excise particulars) of the premises and plant to be used for the purposes of his trade and prescribes the records to be kept by him.

Part III governs the compounding of spirits by persons licensed as compounders and requires a compounder to make entry of all premises and fixed vessels used for the purposes of his trade and gives authority to all officers of Customs and Excise to inspect his stock of spirits.

Part IV prescribes the means to be used for ascertaining the strength of spirits, methylated spirits and fermented liquor.

Part V sets out the conditions to be observed by rectifiers and compounders who intend to export tinctures or to ship them as stores (i.e. for ships or aircraft) or to export spirits of wine direct from their premises on drawback or to warehouse tinctures on drawback. Part V also regulates the vessels which may be used as containers for tinctures and spirits of wine, and requires notice to be given to the officer of Customs and Excise before the goods are packed.

Part VI sets out the conditions to be observed by rectifiers and compounders who intend to deposit in warehouse on drawback British compounded spirits and spirits of wine. This Part prescribes the minimum quantities of the spirits which may be warehoused at any one time and contains provisions as to the vessels and containers in which the spirits may be warehoused.

Part VII sets out the conditions subject to which immature spirits (i.e. spirits which have not been warehoused for a period of at least three years) are permitted to be delivered for scientific purposes, or to rectifiers, compounders, manufacturing chemists, manufacturers of perfumes and other authorised persons.

Part VIII sets out the conditions to be observed by persons who intend to claim repayment of duty paid on spirits used for scientific purposes or in the manufacture of articles used for medical purposes, and prescribes the records to be kept by them.

Part IX deals with penalties, definitions and other general matters; provision is made for reduced penalties for certain offences, pursuant to the powers contained in subsection (3) of section ninety-four, subsection (6) of section ninety-six and subsection (2) of section one hundred of the Customs and Excise Act, 1952.

The Regulations substantially reproduce in shortened form certain provisions of the Spirits (Strength Ascertainment) Act, 1818, the Inland Revenue Act, 1880, the Spirits Act, 1880, the Revenue Act, 1903, the Finance Act, 1915, the Finance (No. 2) Act, 1915, and the Finance Acts of 1933 and 1934. They also revoke and replace the substance of the Regulations dated 27th July, 1915, made by the Commissioners of Customs and Excise under section one of the Immature Spirits (Restriction) Act, 1915, the Strength of Spirits Ascertainment Regulations, 1916, the Spirits of Wine (Warehousing) Regulations, 1917, the Spirits (Scientific Purposes) Regulations, 1924, the Tinctures and Spirits of Wine Regulations, 1924, the Strength and Weight of Spirits Ascertainment Regulations, 1930, the Tinctures and Spirits of Wine (Amendment) Regulations, 1930, the Strength of Spirits Ascertainment Regulations, 1933, the Spirits (Medical Purposes) Regulations, 1934, the British Compounds (Warehousing in Bottle) Regulations, 1934, and the Manufacture of Spirits Regulations, 1945.

STATISTICS OF TRADE

1952 No. 1845

The Census of Production (1953) (Returns and Exempted Persons) Order, 1952

Made - - - -	20*th October*, 1952
Laid before Parliament	21*st October*, 1952
Coming into Operation	31*st December*, 1952

Whereas by sub-section (1) of Section 2 of the Statistics of Trade Act, 1947(a), (hereinafter referred to as " the Act ") it is provided that the Board of Trade shall, for the purpose of providing at intervals general surveys of the state of trade and business, take a census of production in the year 1949 and in every subsequent year:

And Whereas by sub-section (2) of Section 2 of the Act it is provided that any person carrying on an undertaking may be required to furnish returns for the purposes of a census under the Act; and that the Board of Trade may by order provide for exempting from the obligation to furnish returns for the purposes of a census under the Act, either wholly or to the prescribed extent, and either unconditionally or subject to the prescribed conditions, any persons or any prescribed class or description of persons:

And Whereas by subsection (3) of Section 2 of the Act it is provided that the matters about which a person may be required to furnish returns for the purposes of a census under the Act shall be such of the matters set out in the Schedule to the Act as may be prescribed:

(a) 10 & 11 Geo. 6. c. 39.